

ENDED 30 JUNE 2012

FOR THE YEAR



EDUMBE MUNICIPALITY
UNAUDITED
ANNUAL FINANCIAL STATEMENTS

eDumbe municipality

REPORT OF THE AUDITOR-GENERAL

30 JUNE 2012

The report of the Auditor-General South Africa will be inserted after the audit.

STATEMENT OF THE MUNICIPAL MANAGERS RESPONSIBILITY

**eDumbe municipality
Annual financial statements
For the year ended
30 June 2012**

I am responsible for the preparation of these financial statements, which are set out on page 1 to 27 in terms of Section 126 (1) of the Municipal Finance Management Act, Act 56 of 2003 which I have signed on behalf of the Municipality.

.....
TV Mkhize
Municipal Manager
31 August 2012

The legal responsibilities of the Audit Committee are set out in terms of the Municipal Finance Management Act, No. 56 of 2003 (Section 166) (MFMA). The Audit Committee also functions as the Performance Audit Committee in terms of section 14(2)(c) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 (Regulations) issued in terms of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) (MSA).

The Audit Committee is pleased to present below its report to Council for the financial year ending 30 June 2012 in terms of section 14(4)(a)(iii) of the Regulations.

Audit Committee members and attendance at meetings

The Performance Audit Committee comprises of 3 independent, external members and is required to meet at least twice during the financial year of the municipality as per section 14(3)(a) of the Regulations. Additional meetings may be called for as the need arises. Members' attendance at the meetings is listed below:

The Performance Audit Committee members were appointed to the Audit Committee on 10 August 2011 and the meetings were held on 12 October 2011, 19 December 2011, 17 January 2012, 24 April 2012 and 26 June 2012 respectively.

The Audit Committee has been set up in accordance with the MFMA and Regulations and operates within other applicable legislation and in terms of the Audit Committee Charter as approved by the Council of eDumbe Municipality.

1. Review the quarterly reports submitted by the internal auditors

available.

Internal audit did not submit any internal audit reports to the Committee during the period August 2011 to March 2012. Subsequently a report by the Province of KwaZulu-Natal Internal Audit Unit dated April 2012 covering the first two quarters and a report by Umnotho Business Consulting covering the third quarter were submitted to the Committee and areas of concern with a high risk rating included the following:

- Baseline information not included in the scorecard.
- The IDP did not reflect input, output and outcome indicators.
- Performance management documents not on the municipality's website as required in terms of section 75(1)(d), (e) and (k) of the MFMA.
- Inadequate control over the collection of performance information.
- Certain key performance objectives and KPI's as per the IDP not reported on in the third quarter.
- Inadequate alignment between performance reports, IDP and SDBIP.

ANNUAL FINANCIAL STATEMENTS FOR THE PERIOD ENDING 30 JUNE 2012

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Financial Statements for the year ended 30 June 2012

Statement of Financial Position

Figures in Rand	Note(s)	2012	2011
Assets			
Current Assets			
Inventories	5	354 079	160 558
Other receivables from exchange transactions	5	3 291 485	-
Receivables from exchange transactions	6	34 022 621	13 206 404
Cash and cash equivalents	7	3 691 027	868 118
Non-Current Assets			
Property, plant and equipment	2	405 278 750	36 202 416
Intangible assets	3	303 878	419 103
Investments property	4	27 333 450	-
Total Assets		432 916 077	36 621 519
		474 275 290	50 856 600
Liabilities			
Current Liabilities			
Short term liabilities	9	-	-
Payables from exchange transactions	12	7 305 667	3 216 741
VAT payable	13	-	699 942
Finance lease		(949 490)	247 612
Bank overdraft	7	30 420	-
Consumer deposits	14	223 818	214 708
Unspent conditional grants and receipts	10	680 114	2 945 009
Provisions	11	4 611 159	2 357 333
Non-Current Liabilities			
Long term liabilities	9	1 351 366	1 200 000
Finance lease		-	-
Retirement benefit obligation		7 829 389	-
Total Liabilities		9 180 755	1 200 000
		21 082 443	10 881 345
Net Assets		453 192 847	39 975 255
Net Assets			
Housing Development Fund	8	100 348	100 348
Accumulated surplus		453 092 499	39 874 907
Total Net Assets		453 192 847	39 975 255

(0)

(0)

Statement of Financial Performance

	Figures in Rand	Note(s)	2012	2011
Revenue				
Property rates	16		11 957 112	4 233 625
Service charges	17		27 385 452	17 657 419
Property rates - penalties imposed and collection charges			546 993	811 939
Rental of facilities and equipment			389 656	94 825
Bad debts adjustment	38		0	3 446 883
Fines			564 566	564 861
Licences and permits			1 037 842	932 412
Government grants & subsidies	18		35 465 699	35 462 382
Other income	19		3 899 888	258 952
Interest received - investment	23		337 281	102 888
Gains on disposal of assets	23		0	0
Total Revenue	15		81 584 488	63 566 186
Expenditure				
Employee related costs	21 / 39		26 326 641	19 061 717
Remuneration of councillors	22		2 917 536	2 699 460
Depreciation and amortisation	24		21 222 196	3 073 566
Finance costs	25		677 998	12 227
Repairs and maintenance			3 203 230	2 291 816
Bulk purchases	28		11 215 559	7 984 409
Contracted services	37		3 710 989	1 131 755
Grants and subsidies paid	36		2 051 635	4 746 551
General Expenses	20		11 356 614	10 085 993
Total Expenditure			82 682 398	51 087 494
Surplus (deficit) for the year			-1 097 910	12 478 692

eDumbe municipality
Financial Statements for the year ended 30 June 2012

Statement of Changes in Net Assets

Figures in Rand	Housing Fund	Accumulated surplus	Total net assets
Balance at 01 July 2010	100 348	27 396 215	27 496 563
Changes in net assets	-	-	-
Surplus for the year	-	12 478 692	12 478 692
Total changes	100 348	39 874 907	39 975 255
Balance at 01 July 2011	100 348	39 874 907	39 975 255
Changes in net assets	-	414 315 504	414 315 504
Surplus for the year	-	(1 097 910)	(1 097 910)
Housing Development Fund	-	-	-
Balance at 30 June 2012	100 348	453 092 501	453 192 849

Note(s)

Cash Flow Statement

Figures in Rand	Note(s)	2012	2011
Cash flows from operating activities			
Receipts			
Sale of goods and services		22 700 397	29 896 387
Grants and Subsidies		35 465 699	35 462 382
Interest income-external investments		337 281	102 888
Payments			
Employee costs		29 244 178	21 761 177
Suppliers		42 570 398	34 682 455
Finance costs		677 998	12 227
		72 492 574	56 455 859
Net cash flows from operating activities	29	7 039 477	9 005 798
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(369 076 333)	(4 563 887)
Proceeds from sale of property, plant and equipment	2	-	-
(Decrease)/Increase in Non-Current Investments		(27 333 450)	-
(Decrease)/Increase in Reserves		393 208 531	-
Net cash flows from investing activities		(3 201 252)	(4 563 887)
Cash flows from financing activities			
Finance lease		(1 045 736)	(441 865)
Short term liabilities		(1 045 736)	-
Net increase/(decrease) in cash and cash equivalents		2 792 488	4 000 046
Cash and cash equivalents at the beginning of the year		868 119	3 131 927
Cash and cash equivalents at the end of the year	7	3 660 607	868 119

1 Basis of accounting
1.1 Basis of presentation
eDumbe municipality
Accounting policies
for the year ended 30 June 2012

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise. These annual financial statements have been prepared in accordance with the Generally Recognised Accounting Practice (GRAP) issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

These standards are summarised as follows:

GRAP 1	Presentation of Financial Statements
GRAP 2	Cash Flow Statement
GRAP 3	Accounting Policies, Changes in Accounting Estimates and Errors
GRAP 4	The Effects of Changes in Foreign Exchange Rates
GRAP 5	Borrowing Costs
GRAP 9	Revenue from Exchange Transactions
GRAP 12	Inventories
GRAP 13	Leases
GRAP 14	Events After the Reporting Date
GRAP 17	Property, Plant and Equipment
GRAP 19	Provisions, Contingent Liabilities and Contingent Assets
GRAP 100	Non-current Assets Held for Sale and Discontinued Operations
GRAP 102	Intangible Assets

Accounting policies for material transaction, events or conditions not covered by the above GRAP Standards have been developed in accordance with paragraph 7.11 and 12 of GRAP 3. These accounting policies and the applicable disclosures have been based on the South African Statements of Generally Accepted Accounting Practices (SA GAAP) including any interpretations of such Statements issued by the Accounting Practices Board.

The principal accounting policies adopted in the preparation of the annual financial statement are set out

Asset, liabilities, revenue and expense have not been offset except when offsetting is required or permitted by a Standard of GRAP

Accounting policies applied are consisted with those used to present the previous year's financial statements, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policies.

1.2 Presentation currency

The annual financial statement are presented in South African Rand, which is the functional currency of the municipality.

eDumbe municipality
Accounting policies
for the year ended 30 June 2012

1.3 Going concern assumption

These annual financial statements have been prepared on a going concern basis, that the municipality will continue to operate as going concern for at least the next 12 months.

1.4 Standards, amendments to standards and interpretation issued but not yet effective

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the municipality:

GRAP 21	Impairment of Non-Cash-generating-assets - issued March 2009
GRAP 23	Revenue from Non-Exchange Transactions - issued February 2008
GRAP 24	Presentation of Budget Information - issued November 2007
GRAP 25	Employee Benefits - effective 1 January 2009
GRAP 26	Impairment of Cash-generating-assets - issued March 2009
GRAP 103	Heritage Assets - issued July 2008
GRAP 104	Financial instruments - October 2009

All other standards as listed above only be effective when a date is announced by the Minister of Finance. The date is not currently available

Management has considered all above-mentioned GRAP standards issued but not yet effective and anticipate that the adoption of these standards will not have a significant impact on the financial position, financial performance or cash flow of the municipality.

2 Property, plant and equipment

2.1 Initial recognition

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year. Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, its deemed cost is the carrying amount of the asset(s) given up.

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Subsequent measurement - cost model

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. **Land** is not depreciated as it is deemed to have an indefinite useful life.

Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

eDumbe municipality
Accounting policies
for the year ended 30 June 2012

2.4 Depreciation and impairment

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The annual depreciation rates are based on the following estimated average asset lives:

<u>Years</u>	<u>Other</u>	<u>Years</u>
		Infrastructure
		Roads and Paving
30	Buildings	30
5	Other vehicles	30
3-7	Office equipment	20-80
7-10	Furniture and fittings	
		Community
5	Bins and containers	
2-5	Other items of plant and equipm	30
15	Landfill sites	20-30
		Recreational Facilities
		Security
		5

The residual value, the useful life of an asset and the depreciation method is reviewed annually and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

The municipality tests for impairment where there is an indication that an asset may be impaired. An assessment of whether plant and equipment is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

2.5 Derecognition

Items of Property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

3 Intangible assets

3.1 Initial recognition

An intangible asset is an identifiable non-monetary asset without physical substance. Examples include computer software, licenses, and development costs. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

3.2 Subsequent measurement - cost model

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test.

3.3 Amortization and impairment

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight line method. The annual amortisation rates are based on the following estimated average asset lives:

Computer software	5 years
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The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

The municipality tests intangible assets with finite useful lives for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of an intangible asset is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

3.4 Derecognition

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

4 Financial instruments

4.1 Subsequent measurement

Financial instruments are initially recognised at fair value. Financial Assets are categorised according to their nature as either financial assets at fair value through profit or loss, held-to-maturity, loans and receivables, or available for sale. Financial liabilities are categorised as either at fair value through profit or loss or financial liabilities carried at amortised cost ("other"). The subsequent measurement of financial assets and liabilities depends on this categorisation and, in the absence of an approved GRAP Standard on Financial Instruments, is in accordance with IAS 39.

4.2 Receivables

Trade and other receivables are categorised as financial assets: loans and receivables and are initially recognised at fair value and subsequently carried at amortised cost. Amortised cost refers to the initial carrying amount, plus interest, less repayments and impairments. An estimate is made for doubtful receivables based on a review of all outstanding amounts at year-end. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. Impairments are determined by discounting expected future cash flows to their present value. Amounts that are receivable within 12 months from the reporting date are classified as current.

4.3 Impairment of receivables

An impairment of trade receivables is accounted for by reducing the carrying amount of trade receivables through the use of an allowance account, and the amount of the loss is recognised in the Statement of Financial Performance within operating expenses. When a trade receivable is uncollectible, it is written off. Subsequent recoveries of amounts previously written off are credited against operating expenses in the Statement of Financial Performance.

4.4 Financial liabilities : accounts payables

Financial liabilities consist of trade payables and borrowings. They are categorised as financial liabilities held at amortised cost, are initially recognised at fair value and subsequently measured at amortised cost which is the initial carrying amount, less repayments, plus interest.

4.5 Cash and cash equivalents

Cash includes cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash, that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts. The municipality categorises cash and cash equivalents as financial assets: loans and receivables.

4.6 Unauthorised expenditure

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No. 56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

4.7 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No. 56 of 2003), the Municipal Systems Act (Act No. 32 of 2000), the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the Municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

edumbe municipality
Accounting policies
for the year ended 30 June 2012

4.8 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

4.9 Provisions

Provisions are recognised when the municipality has a present or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the provision can be made. Provisions are reviewed at reporting date and adjusted to reflect the current best estimate. Where the effect is material, non-current provisions are discounted to their present value using a pre-tax discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability (for example in the case of obligations for the rehabilitation of land).

The municipality does not recognise a contingent liability or contingent asset. A contingent asset is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow of economic benefits is probable.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision.

A provision for restructuring costs is recognised only when the following criteria over and above the recognition criteria of a provision have been met:
 (a) The municipality has a detailed formal plan for the restructuring identifying at least: - the business or part of a business concerned;- the principal locations affected - the location, function, and approximate number of employees who will be compensated for terminating their services;
 - the expenditures that will be undertaken; and when the plan will be implemented; and
 (b) The municipality has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

5 Comparative information

5.1 Current year comparatives

Budgeted amount have been included in an annexure to these financial statements for current financial year only.

5.2 Prior year comparatives

When presentation or classification of items in the annual financial statements is amended, prior period comparatives amounts are restated. The nature and reason for the reclassification is disclosed. When there has been a change in the accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparative is restated accordingly.

Investment property

7.1

Initial recognition

Investment property includes property held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations.

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition. The cost of self-constructed investment property is the cost at date of completion.

Subsequent measurement - cost model

7.2

Investment property is measured using the cost model. Under the cost model, investment property is carried at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately.

Land is not depreciated.

The useful life of buildings is 7 years

1 Investments

Investments, which include listed, fixed deposits and short-term deposits invested in registered commercial banks, are categorised as either held-to-maturity where the criteria for that categorisation are met, or as loans and receivables, and are measured at amortised cost. Where investments have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified. Impairments are calculated as being the difference between the carrying amount and the present value of the expected future cash flows flowing from the instrument. On disposal of an investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the Statement of Financial Performance.

2 Inventories

9.1 Initial recognition

Inventories comprise current assets held for sale, consumption or distribution during the ordinary course of business. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs in bringing the inventories to their current location and condition. Where inventory is manufactured, constructed or produced, the cost includes the cost of labour, materials and overheads used during the manufacturing process.

Where inventory is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired.

9.2 Subsequent measurement

Inventories, consisting of consumable stores, raw materials, work-in-progress and finished goods, are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

The basis of allocating cost to inventory items is the first-in, first-out method.

3 Leases

Municipality as lessee

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the municipality. Property, plant and equipment or intangible assets subject to finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments. The corresponding liabilities are initially recognised at the inception of the lease and are measured as the sum of the minimum lease payments due in terms of the lease agreement, discounted for the effect of interest. In discounting the lease payments, the municipality uses the interest rate that exactly discounts the lease payments and unguaranteed residual value to the fair value of the asset plus any direct costs incurred.

Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies applicable to property, plant, equipment or intangibles. The lease liability is reduced by the lease payments, which are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred. The accounting policies relating to derecognition of financial instruments are applied to lease payables. The lease asset is depreciated over the shorter of the asset's useful life or the lease term.

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are accrued on a straight-line basis over the term of the relevant lease.

11 Revenue from exchange transactions.

Revenue from exchange transactions refers to revenue that accrued to the municipality directly in return for services rendered / goods sold, the value of which approximates the consideration received or receivable.

Service charges relating to electricity are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period.

Revenue from the sale of electricity prepaid meter cards is recognised at the point of sale.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage, and are levied monthly based on the recorded number of refuse containers per property.

Interest revenue is recognised on a time proportion basis.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant gazetted tariff. This includes the issuing of licences and permits.

Revenue from the sale of goods is recognised when substantially all the risks and rewards in those goods is passed to the consumer.

Revenue arising out of situations where the municipality acts as an agent on behalf of another entity (the principal) is limited to the amount of any fee or commission payable to the municipality as compensation for executing the agreed services.

11 Revenue from non-exchange transactions.

Revenue from non-exchange transactions refers to transactions where the municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a time proportionate basis.

Fines constitute both spot fines and summonses. Revenue from spot fines and summonses is recognised when payment is received.

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the municipality. Where public contributions have been received but the municipality has not met the related conditions, a deferred income (liability) is recognised.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment qualifies for recognition and become available for use by the municipality.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No. 56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

11 Grants, transfers and donations received or receivable

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

12 Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

13 Employee benefits

13.1 Short-term Employee Benefits

Remuneration to employees is recognised in the Statement of Financial Performance as the services are rendered, except for non-accumulating benefits, which are only recognised when the specific event occurs.

The municipality treats its provision for leave pay as an accrual. The costs of all short-term employee benefits such as leave pay, are recognised during the period in which the employee renders the related service. The liability for leave pay is based on the total accrued leave days at year end and is shown as a creditor in the Statement of Financial Position. The municipality recognises the expected cost of performance bonuses only when the municipality has a present legal or constructive obligation to make such payment and a reliable estimate can be made.

The costs of all short-term employee benefits such as leave pay, are recognised during the period in which the employee renders the related service. The liability for leave pay is based on the total accrued leave days at year end and is shown as a creditor in the Statement of Financial Position. The municipality recognises the expected cost of performance bonuses only when the municipality has a present legal or constructive obligation to make such payment and a reliable estimate can be made.

The costs of all short-term employee benefits such as leave pay, are recognised during the period in which the employee renders the related service. The liability for leave pay is based on the total accrued leave days at year end and is shown as a creditor in the Statement of Financial Position. The municipality recognises the expected cost of performance bonuses only when the municipality has a present legal or constructive obligation to make such payment and a reliable estimate can be made.

13.2 Defined Contribution Plans

A defined contribution plan is a plan under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

The municipality's contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognised in the Statement of Financial Performance in the period in which the service is rendered by the relevant employees. The municipality has no further payment obligations once the contributions have been paid.

13.3 Defined Benefit Plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan.

13.3.1 Pension obligations

The municipality and its employees contribute to 4 different pension funds, namely Natal Joint Municipal Pension Fund and South African Local Authority Pension Fund. The defined benefit fund was last actuarially valued during the reporting period ending 30 June 2009.

The KZN Municipal Pension Fund is a defined contribution fund. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year they become payable. Natal Joint Superannuation & Retirement Funds and Government Employee Pension Fund are defined benefit funds. The Natal Joint Provident Fund and South African Local Authority Pension Fund are defined contribution funds.

The schemes are funded through payments to fund administrator or trustee-administered funds, determined by periodic actuarial calculations. The Municipality has both defined benefit and defined contribution plans.

Defined benefit plans have been accounted for as defined contribution plans in accordance with the requirements on multi-employer plans where sufficient information is not available to account for such plans as defined benefit plans. As the fund administrators do not have sufficient information available to allocate the shortfall on liabilities to individual employers, no liability is recognised for any shortfall of fund asset as compared to fund liabilities. Any surcharges that may be levied by the fund from time to time in order to compensate for shortfalls, are recognised as expenses in the period in which they become payable to the fund. As surcharges are advised long in advance, based on actuarial valuations of the fund as a whole, the necessary provision for the payment hereof is made in the course of the municipality's normal budgeting processes."

For defined contribution plans, the Municipality pays contributions to fund administrators. The Municipality has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

13.3.2 Post-retirement Health Care Benefits:

The municipality has an obligation to provide Post-retirement Health Care Benefits to certain of its retirees. According to the rules of the Medical Aid Funds, with which the municipality is associated, a member (who is on the current Conditions of Service), on retirement, is entitled to remain a continued member of the Medical Aid Fund, in which case the municipality is liable for a certain portion of the medical aid membership fee.

The defined benefit liability is the aggregate of the present value of the defined benefit obligation and recognised actuarial gains and losses, adjusted by past service costs where applicable. The plan is unfunded. The present value of the defined benefit obligation is calculated using the projected unit credit method, incorporating actuarial assumptions and an appropriate discount rate. Valuations of these obligations are carried out every year by independent qualified actuaries.

Actuarial gains or losses are accounted for in full and are recognised in the Statement of Financial Performance.

13.3.3 Long-service Allowance

The municipality has an obligation to provide Long-service Allowance Benefits to all of its employees. According to the rules of the Long-service Allowance Scheme, which the municipality instituted and operates, an employee (who is on the current Conditions of Service), is entitled to a cash allowance, as well as additional once-off leave calculated in terms of the rules of the scheme, after 10, 15, 20, 25, 30, 35, 40 and 45 years of continued service.

The municipality's liability is based on an actuarial valuation. The projected unit credit method has been used to value the liabilities. Actuarial gains and losses on the long-term incentives are accounted for through the statement of financial performance.

Actuarial gains or losses are accounted for in full and are recognised in the Statement of Financial Performance.

Notes to the Financial Statements

Figures in Rand	2012	2011
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2. Property, plant and equipment

	2012	2011
Accumulated depreciation and impairment	Carrying value	Valuation Cost /
Cost	Valuation	Accumulated depreciation and impairment
Carrying value	Valuation	Carrying value

Land	16 235 386	0	16 235 386	11 118 809	-	11 118 809
Buildings	61 539 597	-9 372 089	52 167 508	11 044 517	-4 686 045	6 358 472
Electricity	19 565 481	-3 235 411	16 330 070	3 098 095	-2 424 570	6 73 525
Roads & Infrastructure	351 121 926	-36 912 015	314 209 911	18 611 584	-17 524 485	1 087 099
Vehicles	8 874 159	-5 622 873	3 251 286	1 960 902	-2 811 436	-850 534
Landfill site	3 201 250	0	3 201 250	0	0	0
Other property, plant and equipment	5 565 688	-5 682 350	-116 662	3 854 095	-1 973 413	1 880 682
Total	466 103 488	-60 824 738	405 278 750	49 688 001	-29 419 949	20 268 052

Reconciliation of property, plant and equipment - 2012

Land	11 118 809	5 116 577	0	16 235 386
Buildings	11 044 517	50 495 081	(4 686 044.67)	66 225 642
Electricity	3 098 095	16 467 386	-810 841	20 376 322
Roads & Infrastructure	18 611 584	332 510 342	-19 387 530	370 509 456
Vehicles	1 960 902	6 913 257	-2 811 436	11 685 596
Landfill site	0	3 201 250	-	3 201 250
Other property, plant and equipment	3 854 095	1 711 593	-3 708 937	1 856 751
49 688 001	416 415 486	-31 404 789	490 090 403	

Reconciliation of property, plant and equipment - 2011

Land	11 118 809	0	11 118 809
Buildings	11 044 517	0	5 093 831
Infrastructure	3 098 095	0	2 287 254
Community	18 611 584	0	18 611 584
Heritage	1 960 902	0	-850 534
Opening balance	49 688 001	-31 404 789	490 090 403

Other property, plant and equipment

3 854 095	0	-3 912 622	-58 527
49 688 001	0	-13 485 585	36 202 416

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

3. Intangible assets

2012						2011						
Accumulated amortisation and impairment			Carrying value	Cost / Valuation	Accumulated amortisation and impairment	Carrying value						
419 103			-115 225	303 878	792 546	-373 443	419 103					
Intangible assets 1												

3. Intangible assets (continued)

Reconciliation of intangible assets - 2012

Intangible assets 1				Intangible assets 1			
Opening balance	Amortisation	Total		Opening balance	Amortisation	Total	
792 546	0	792 546		792 546	0	792 546	
Reconciliation of				Reconciliation of			
intangible assets - 2011				intangible assets - 2011			

Intangible assets 1				Intangible assets 1			
Opening balance	Amortisation	Total		Opening balance	Amortisation	Total	
792 546	0	792 546		792 546	0	792 546	
4. Investments property				4. Investments property			

Non-current assets

Investments property	27 333 450	0
----------------------	------------	---

5. Inventories

Consumable stores	354 079	160 558
	354 079	160 558

6. Receivables from exchange transactions

Trade debtors	34 022 621	13 206 404
Other debtors	0	0

CONSUMER DEBTORS

34 022 621	13 206 404
------------	------------

Rates
Refuse
Electricity
Total service debtors
Less provision for bad
debts

7 966 412	505 286
44 451 689	40 552 946
14 585 540	5 129 192
67 003 641	46 187 424
(32 981 020)	(32 981 020)

Total

34 022 621	13 206 404
------------	------------

Plus Debtor Discounting

-	-
---	---

Total

34 022 621	13 206 404
------------	------------

Rates: Ageing

Current (0 – 30 days)

-	-4 325 697
---	------------

31 - 60 Days

386 093	246 129
---------	---------

61 - 90 Days

351 308	186 766
---------	---------

91 - 120 Days

328 840	388 379
---------	---------

Greater than 120 days.

7 219 679	4 009 709
-----------	-----------

Total

8 285 920	505 286
-----------	---------

Electricity: Ageing.

Current (0 – 30 days)

-	2 902 950
---	-----------

31 - 60 Days

1 284 352	1 309 093
-----------	-----------

61 - 90 Days

1 005 371	331 199
-----------	---------

91 - 120 Days

1 549 249	220 494
-----------	---------

Greater than 120 days.

4 133 279	365 457
-----------	---------

Total

7 972 251	5 129 193
-----------	-----------

Refuse: Ageing.

Current (0 – 30 days)

-	569 676
---	---------

31 - 60 Days

362 988	347 022
---------	---------

61 - 90 Days

392 918	341 960
---------	---------

91 - 120 Days

389 842	338 069
---------	---------

Greater than 120 days.

43 032 004	38 956 220
------------	------------

Total

44 177 752	40 552 947
------------	------------

Add Back credits

Included above: Ageing.

Current (0 – 30 days)

-305 712	-
----------	---

31 - 60 Days

-1 952	-
--------	---

61 - 90 Days

-	-
---	---

91 - 120 Days

-	-
---	---

Greater than 120 days.

-307 664	-
----------	---

Total

OTHER DEBTORS

Sundry Debtors
Other debtors
VAT Receivables
Total Other Debtors

99 700	3 291 485
3 191 785	
-	

7. Cash and cash equivalents

Cash and cash equivalents consist of the following:

Cash on hand and Petty cash	2 000	2 000
Bank balances	0	268 431
Short-term deposits	3 689 027	597 687
	3 691 027	868 118

BANK BALANCES AND CASH

Cash and cash equivalents consist of the following:

Cash on hand
Petty Cash

The Municipality has the following main bank accounts: -

Bank Account

Bank statement

FNB call account 61328003233
FNB call account 62033660376
FNB call accounts62219848746
Current account - 532830005944
Merchant West

590 485	531 252
1 023	1 055
6 178	1 997
268 431	0
-	3 154 723
866 117	3 689 027

Cash book

Bank Account

FNB call account 61328003233
FNB call account 62033660376
FNB call accounts62219848746
Current account - 532830005944
Merchant West

Bank Overdraft

590 485	531 252
1 023	1 055
6 178	1 997
268 431	-
-	3 154 723
866 117	3 689 027

8. Housing development fund

Housing	Development	Fund
100 348.00		100 348

9. Long term liabilities

DBSA loan	Finance cost	
1 200 000	151 366	1 351 366.93
1 200 000	0	1 200 000.00

Current liabilities

At amortised cost		
1 351 366		1 200 000

Loan granted to the municipality by DBSA at an interest rate of 6.75% per annum, being redeemed in six monthly instalments, including interest, in April and October until 2014 only commencing repayment after two years.

10. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
Integrated National Electrification Grant	73 163	753 485
Municipal Infrastructure Grant	586 644	1 784 161
Municipal System Improvement Grant	20 296	408 430
Finance Management Grant	0	(1 066.35)
Art and Culture Grant	12	-
	680 114	2 945 009

The nature and extent of government grants recognised in the financial statements and an indication of other forms of government assistance from which the municipality has directly benefited; and

Unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.

See note 18 for reconciliation of grants from National/Provincial Government and receipts.

These amounts are committed and are invested in a ring-fenced investment until utilised.

11. Provisions

Reconciliation of provisions - 2012

Reconciliation of provisions - 2012			
Environmental rehabilitation	355 170	355 170	3 556 420
Leave pay	1 597 859	1 597 859	553 473
Bonus	404 304	404 304	501 266
Opening Balance	355 170	(1 044 386)	3 201 250
Additions			
		96 962	
Total			4 611 159

Reconciliation of provisions - 2011

Reconciliation of provisions - 2011			
Environmental rehabilitation	355 170.00	355 170.00	355 170
Leave pay	1 327 076	1 327 076	1 597 859
Bonus	370 032	370 032	404 304
Opening Balance	355 170.00	355 170.00	355 170
Additions			
		34 272	
Total			2 357 333

12. Payables from exchange transactions

Trade payables	22 849 597	22 849 597	19 788 809
Other creditors	6 800 299	6 800 299	2 351 881
Total	29 649 896	29 649 896	22 140 690

TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS

Trade creditors	4 442 783	4 442 783	2 047 634
Payments received in advance	-267	-267	-267
Sundry creditors	1 857 716	1 857 716	1 014 344
Unallocated funds	1 005 434	1 005 434	155 030
Total creditors	7 305 667	7 305 667	3 216 741

13. VAT payable from exchange transactions

VAT payables	-3 191 785	-3 191 785	699 942
--------------	------------	------------	---------

14. Consumer deposits

Electricity	223 818	223 818	214 708
Total	223 818	223 818	214 708

15. Revenue

Property rates	11 957 112	11 957 112	4 233 625
Property rates – Penalties imposed and collection charges	546 993	546 993	811 939
Service charges	27 385 452	27 385 452	17 657 419
Rental of facilities & equipment	389 656	389 656	94 825
Interest received – trading	337 281	337 281	102 888
Gain on asset disposal	0	0	-
Fines	564 566	564 566	564 861
Licences and permits	1 037 842	1 037 842	932 412
Government grants & subsidies	35 465 699	35 465 699	35 462 382
Total	77 684 600	77 684 600	59 860 351

The amount included in revenue arising from exchanges of goods or services are as follows:

Service charges	24 399 357	17 657 419
Rental of facilities & equipment	389 656	94 825
Interest received – trading	337 281	102 888
Licences and permits	1 037 842	932 412
26 164 136	18 787 544	

The amount included in revenue arising from non-exchange transactions is as follows:

Taxation revenue	11 957 112	4 233 625
Property rates		
Property rates – Penalties imposed and collection charges	546 993	811 939
Fines	564 566	564 861
Transfer revenue		
Grants and Subsidies	35 465 699	35 462 382
48 534 370	41 072 807	

16. Property rates		
Rates received		
Property rates - penalties imposed and collection charges	11 957 112	4 233 625
	564 566	811 939
12 521 678	5 045 564	

Valuations		
Agriculture	372 935 000	372 935 000
Residential	405 575 000	405 575 000
Business	273 508 000	273 508 000
State owned Property	89 253 000	89 253 000
State owned Land	1 300 000	1 300 000
Vacant Land	11 012 000	11 012 000
1 153 583 000	1 153 583 000	

Valuations on land and buildings are performed every four years. The last general valuation came into effect on 1 July 2009. Interim valuations are processed on a yearly basis to take into account changes in individual property values due to alterations and subdivisions.

Rates are levied on monthly basis with the final date for payment being the 9th of every month. Interest at prime plus 1% per annum is levied on outstanding rates.

17. Service charges		
Sale of electricity	22 922 433	
Refuse removal	4 463 019	
27 385 452	0	

18. Government grants and subsidies		
Equitable share	32 113 000	26 394 581
Integrated National Electrification Grant	680 322	1 754 515
Municipal Infrastructure Grant	13 943 517	5 010 546
Municipal System Improvement Grant	1 178 134	668 770
Finance Management	1 448 934	1 200 339
Art and Culture Grant	458 861	433 631

Equitable Share	49 822 768	35 462 382
------------------------	------------	------------

In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members.

Equitable share	32 113 000	26 394 581
Current year receipts	17 709 768	9 067 801
Conditions met-transferred to revenue	49 822 768	35 462 382

Municipal Systems Improvement Grant

Balance unspent at beginning of year	408 430	77 200
Current-year receipts	790 000	1 000 000
Conditions met - transferred to revenue	-1 178 134	-668 770
Correction	-	0
	20 296	408 430

Conditions still to be met - remain liabilities (see note 10).

Provide explanations of conditions still to be met and other relevant information.

Integrated National Electrification Programme Grant

Balance unspent at beginning of year	753 485	0
Current-year receipts	0	2 508 000
Conditions met - transferred to revenue	-680 322	-1 754 515
	73 163	753 485

Conditions still to be met - remain liabilities (see note 10).

Provide explanations of conditions still to be met and other relevant information.

Municipal Infrastructure Grant

Balance unspent at beginning of year	1 784 161	1 047 706
Current-year receipts	12 746 000	5 598 000
Conditions met - transferred to revenue	-13 943 517	-4 861 545
	586 644	1 784 161

Finance Management Grant

Balance unspent at beginning of year	-1066	-727
Current-year receipts	1 450 000	1 200 000
Conditions met - transferred to revenue	-1 448 934	-1 200 339
	-	-1066

Conditions still to be met - remain liabilities (see note 10).

Provide explanations of conditions still to be met and other relevant information.

Art and Culture Grant

Balance unspent at beginning of year	0	-
Current-year receipts	458 873	433 631
Conditions met - transferred to revenue	-458 861	-433 631

0	12
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Conditions still to be met - remain liabilities (see note 10).

Provide explanations of conditions still to be met and other relevant information.

19. Other income

Burial Fees	14 165	7 735
Photostat copies	144	700
Plan fees	52 602	8 301
VAT Income	1 494 072	0
Rates clearance	4 778	1 160
Mayor marathon	129	0
Hall and Library bookings	43 120	0
Provision for leave adjustment	1 044 386	0
Tender documents	75 550	21 650
Other income	206 057	2 638
Connections fees	10 581	0
Meter box sale	71 729	0
Insurance claims	240 015	216 768
Wood for sale	642 561.62	0
3 899 888	258 952	

20. General expenses

Advertising	242 513	114 827
Stores and material	52 857	0
Audit committee	126 353	0
Auditors remuneration	1 232 584	710 299
Bank charges	65 311	52 308
Zoning of land	768 526	0
Legal expenses	741 458	0
Mayor's sport gear	575 571	0
Water Services	160 120	0
Insurance	640 994	705 871
Community development	558 954	300 850
Uniform	245 270	0
Mayor's special projects	526 000	0
Consultant	430 239	0
Fuel and oil	708 043	238 538
Postage and courier	29 615	35 488
Printing and stationery	216 861	289 455
Communication and	99 630	0
Local economic	292 950	0
development		
District and local mayors	454 005	0
cup		
Membership fees	183 240	0
Telephone and fax	335 544	684 879
Training	220 565	1 111 062
Other expenses	2 449 410	5 842 416
11 356 614	10 085 993	

21. Employee related costs

Employee related cost salaries and wages	15 985 886	19 989 704	15 985 886
Bonus	354 236	576 499	354 236
Employee related costs-Contributions for UIF, Pensions and Medical aids	659 571	4 008 472	659 571
Travel, motor car, accommodation, subsistence and other allowances	1 966 659	1 494 601	1 966 659
Overtime payments	95 365	257 365	95 365
Remuneration of municipal manager	19 061 717	26 326 641	19 061 717
Annual Remuneration	580 668	255 000	580 668
Travel, motor car and other allowance	59 739	199 128	59 739
Remuneration of Chief Finance Officer	640 407	454 128	640 407
Annual Remuneration	374 345	360 004	374 345
Travel, motor car and other allowance	0	264 862	0
Remuneration Director Technical Services	374 345	624 866	374 345
Annual Remuneration	265 013	280 236	265 013
Travel, motor car and other allowance	176 675	263 283	176 675
Remuneration Director Corporate Services	441 688	543 519	441 688
Annual Remuneration	327 690	89 499	327 690
Travel motor car and other allowance	229 918	56 030	229 918
Remuneration Director Community Services	557 608	145 529	557 608
Annual Remuneration	327 690	329 811	327 690
Travel, motor car and other allowance	113 998	241 621	113 998
Remuneration director planning & development	441 688	571 432	441 688
Annual Remuneration	0	300 000	0
Travel, motor car and other allowance	0	359 219	0
22. Remuneration of Councilors	0	659 219	0
Mayor	0	0	0
Councilors	2 699 460	2 917 536	2 699 460

23. Investment revenue		
Interest revenue		
Investments	337 281	102 888
24. Depreciation and amortisation		
Property, plant and equipment	0	3 073 566
25. Finance costs		
Interest on external loan	677 998	122 270
Total interest expense, calculated using the effective interest rate, on financial instruments not at fair value through surplus or deficit.		
26. Auditors' remuneration		
Fees	1 232 584	710 299
27. Rental of facilities and equipment		
Facilities and equipment		
Rental income	389 656	94 825
28. Bulk purchases		
Electricity	11 215 559	7 984 409
29. Cash generated from operations		
Surplus (deficit)	-1 097 910	12 478 692
Adjustments for:		
Depreciation and amortisation	21 222 196	3 073 566
Loss on sale of assets and liabilities	0	0
Movements in retirement benefit assets and liabilities	7 829 389	0
Movements in provisions	2 253 826.30	2 357 333
Prior Year Adjustment	0	9 585 292
Interest earned	0	0
Changes in working capital:		
Inventories	-193 521	-160 558
Receivables from exchange transactions	-20 816 217	-19 789 851
Payables from exchange transactions	797 440	815 287
VAT	-699 942	0
Unspent conditional grants and receipts	-2 264 895	646 037

Consumer deposits	9 110	0
Long service awards contribution	0	0
	7 039 477	9 005 798

30. Additional Note

30.2 Audit fees		
Amount paid-current year	1 232 584	710 299

30.3 PAYE and UIF		
Current year payroll deductions	3 473 153	
Amount paid-current year	2 622 749	
	850 404.42	-

30.4 Pension and Medical aid deduction		
Current year payroll deductions and council contributions	2 445 940	
Amount paid current year	2 445 940	
	0.00	-

30.5 Councilor's arrears consumer accounts		
as at 30 June 2012		
RC Gevers	7 502	
IAT Mbatha	5596	
	13 098	
as at 30 June 2011		
RC Gevers	6 335	
IAT Mbatha	4246.38	
	10 582	

31. Risk management

Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

Interest rate risk

As the municipality has no significant interest-bearing assets, the municipality's income and operating cash flows are substantially independent of changes in market interest rates.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Trade receivables comprise a widespread customer base. Management evaluates credit risk relating to customers on an ongoing basis in terms of council policy. Sales to consumer customers are settled in cash.

Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

35. Deviation from supply chain management regulations

0	0
---	---

Supply Chain Management Regulations

Irregular expenditure - Non compliance with

Incident-Awards of tenders to people in service of the state.

0	12 904 954
---	------------

0	12 904 954	Opening balance
0	0	Add: Irregular Expenditure - current year
0	-12 904 954	Condoned or written off by Council
0	-	Transfer to receivables for recovery-not condoned

SCM Deviations

34. Irregular expenditure

0	359 871
---	---------

0	359 871	Opening balance
0	303999	Add: Irregular Expenditure - current year
0	-663870	Condoned or written off by Council
0	-	Transfer to receivables for recovery-not condoned

33. Fruitless and wasteful expenditure

0	4 877 698
---	-----------

0	4 877 698	Opening balance
0	0	Add: Irregular Expenditure - current year
0	-4877698	Condoned or written off by Council
0	-	Transfer to receivables for recovery-not condoned

32. Unauthorised expenditure

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the and includes a note to the financial statements.

Buses and gym equipment were procured during the financial year under review and the process followed in procuring those goods deviated from the provisions of paragraph 12(1)(d)(i) as stated above. The reasons for these deviations were documented and reported to the who considered them and subsequently approved the deviation from the normal supply chain management regulations.

36. Grants and subsidies paid

Grants Expenditure	2 051 635	4 746 551
	2 051 635	4 746 551

37. Contracted Services

Contracted services for:

Internal Audit	329 091.95	0
Vodacom cellphones	571 634.34	0
Security	1 136 893.02	684 879
Photocopiers & Faxes	444 493	446 876
Lease of Vehicles	1 228 877	0
	3 710 989	1 131 755

38. Interest earned - outstanding debtors

Sundry debtors	17 477	17 540
Debtor discounting	-	596 381
	17 477	613 921

39. Retirement benefits

Pension benefits

The Municipality's personnel are members of one of the three Natal Joint Municipal Pension Funds i.e. (Superannuation, Provident and Retirement).

The independent valuer carries out a statutory valuation on a triennial basis and an interim valuation on an annual basis (the 2009 interim has been completed). No valuation was performed in 2010.

Superannuation

An interim actuarial valuation of the Fund was carried out for the period ending 31 March 2009. The actuarial value of total assets was more (less) than the actuarial value of liabilities for the service of members to that date and for pensioners by:

4 687 200 000 4 687 200 000

0 0

The total interim rate of bonus credited over the year to members was compound

A further bonus to all members at 31 October 2007 has been approved by the Committee of Management

The Actuary is satisfied that the asset composition of the Fund is appropriate to the nature of the liabilities and the Fund was in a sound financial condition at 31 March 2009.

Retirement Fund

The salient features of the Statutory (interim) valuation of the fund at 31 March 2009 are:

The actuarial value of total assets of the fund was less than the actuarial value of the liabilities for the service of members to that date and for pensioners by made up as follows:

-1 667 600 000	-1 667 600 000
----------------	----------------

For service to 31 March 2009

for pensioners - funding level 119.1%

for members - funding level 79.50%

The fund was thus funded

The fund did not hold an Investment Reser

Retirement benefits (continued)

For service after 31 March 2009

The total contribution rate payable, including the total surcharge of 17% payable by and on behalf of pre 01 July 2002 members and by employers, exceeded that required for future service of members' pensionable emoluments of

Conclusion

The funding level is

The actuary is satisfied that the self-insurance arrangement is appropriate for the Fund, the asset composition of the Fund is appropriate to the nature of the contributions being paid to the Fund are sufficient to meet the expected cost of future benefits

0	0
1	1

A study undertaken in 2002 of the expected impact that A I D S will have on the Fund shows that although the Fund is fairly well protected in relation to other A I D S is likely to result in an increase in the required rate of contribution of members' pensionable emoluments by 2010 of some

The matter will be addressed again at a future date.

Post-employment medical benefits

t present value of liability
Asset value

7 829 389
2 795 507

Retirement age	
Male	Female
63	60

General increase to medical 12.0%

Annual Salary Inflation 8.0%

Discount rates used 7.5%

Proportion continuing membership at retirement 100.0%

Proportion of retiring members who are married 90.0%

% of Salary contributing to n 20.0%

Future pensioners medical 12.0%

Mortality of in-service ment 2.0% In accordance with the SA 85 - 90 (Light) ultimate table (rated down 3 years for females)

Mortality of pensioners 12.00 In accordance with the PA (90) ultimate male and female tables

Percentage of in-service members withdrawing before retirement :

30%

47

age 20	70.00%	8	2	0.30
age 25	65.67%	34	12	0.34
age 30	50.20%	25	12	0.50
age 35	20.31%	16	15	0.80
age 40	6.23%	16	15	0.94
age 45	4.00%	16	15	0.96
age 50	2.00%	19	18	

43. Capital Commitment
Commitments in respect of capital expenditure
-approved and contracted for

1527	17 856 476	15 123 857	2 732 619	15%
1 250	17 846 476	15 123 857	2 722 619	15.26%
	11 215 559	7 984 409		
	R 0.63	0.47		
	1 711 021	1 272 752		

Electricity
Number of consumers (Residential & Commercial)
Units purchased. (kwh)
Units sold (Total)
Units lost in Distribution
% Lost in distribution
Total Costs (Expenses)
Cost per unit purchased.
Total cost lost through distribution

42. Distribution losses.

No adjustments were made to amounts previously reported in the annual financial statements of the municipality arising from the implementation of new accounting policies and/or changes to existing policies:

41. Change in accounting policy

Non current liabilities
Current liabilities
Present value of minimum lease payments

Total
In the second to fifth year inclusive
Within one year
Minimum lease payments due

40. Finance lease obligation - lessee

Asset provision	All employees value of asset to be put aside R	7 829 389	at the beginning of 2012 year
	Med aid contributors value	2 795 507	
	of asset to be put aside R		
	Annual return on asset prc	10.00%	
	Admin costs and net fees		
	as % of asset	2.00%	

Employees under review	1	All employees	
age 55	1.00%	17	0.98
age 60	0.00%	13	0.90
age 65+	0.00%	5	1.00
		157	
		110	

-approved but not yet contracted for

This expenditure will be financed from
-internal sources
-external sources
Other sources
Provincial government

9 704 410	-
13 936 113	
<hr/>	
4 231 703	-
9 704 410	
13 936 113	
<hr/>	

44. Contingent liability

44.1 Claim for damage - Cox and Partner

The Municipality is being sued by Cox and Partner for collection of debtors. Council is contesting the claim based on legal advice. A court date has not yet been set. The contingent liability includes legal costs of R 900 000. Should Council be unsuccessful in defending the claim, there is a possibility that the claim will be settled from R 2 500 000

44.2 Claim for damages - AMT Putini

The Municipality is being sued by AMT Putini for termination of contract. Council is contesting the claim based on legal advice. A court date has not yet been set. The contingent liability includes legal costs of R 250 000. Should Council be unsuccessful in defending the claim, there is a possibility that the claim will be settled from R 3 500 000.

44.3 Guarantee with Eskom

The Municipality has call account amounting R530 000 has been invested with First National Bank as guarantee for Eskom licence

45. Going concern

Management acknowledges the unfavourable financial health of the Municipality, characterised by Payables in note 08, grants are not cashed backed and penalties and interests due to payments on summons. Despite this, the municipality is working on collecting revenue generated from service debtors. The municipality is guaranteed equitable share allocations that cash on a continuous basis. Management will table an adjustment budget cutting back some expenditure

46. EVENTS AFTER THE REPORTING DATE

There are no identified events after reporting date which required disclosure or adjustment

47. Related parties

Compensation to councilors and other key management (refer to note 20 & 21):
Councilor RC Govers & IAT Mbatha has a financial interest in which they ownning edumbe Municipality
Related party balances

Amounts included in trade receivables regarding related parties relate to amount owed by Cllr RC Gevers and IAT Mbatha

Related party transactions Services charges from related parties amount owed by Cllr RC Gevers and IAT Mbatha

10 582	13 098
10582	13098

47. Comparative figures budget versus actual

	Final budget	Actual Outcome	Variance	Reason
--	--------------	----------------	----------	--------

Property rates	6 684 613	11 957 112	(5 272 498.67)	New property billed which were not
Service charges	11 530 593	27 385 452	(15 854 859.11)	New tariff applicable Grants was with held due to unspent 2009/10
Transfers recognised grants	48 557 215	35 465 699	13 091 515.82	Land sale amount was not received
Other own revenue	8 098 625	6 776 225	1 322 399.86	
TOTAL INCOME	74 871 046	81 584 488	(6 713 442.10)	

Employee costs	21 617 295	26 326 641	4 709 346.44	Employment of contract staff and new Sec 57
Remuneration of councillors	3 322 895	2 917 536	(405 358.75)	As per approved by MEC
Transfers and grants	2 240 000	2 051 635	(188 365.16)	As per DORA allocation
Other own expenditure	47 690 856	51 386 585	3 695 729.41	reduce expenditure due to cashflow
TOTAL EXPENDITURE	74 871 046	82 682 398	7 811 351.94	
Surplus/(Deficits)				

Fn	Dp	Sc	ItemSub	Description	Year Opening Bal	Year Debit Move	Year Credit Move	YTD Debit Bal	YTD Credit Bal
1	15	5	106000	VAT RESERVES	-	74 858.33	(74 858.33)	-	-
5	70	5	201000	HOUSING DEVELO. ACCOUNT ACCUMULATED FUNDS	(100 348.00)	-	-	-	(100 348.00)
5	72	5	6000	UNSPENT GRANT MIG	(1 784 160.54)	13 943 516.62	(12 746 000.00)	-	(100 348.00)
5	72	5	10000	UNSPENT GRANT ARTS AND CULTURE	-	458 860.92	(458 873.00)	-	(586 643.92)
5	72	5	12000	FINANCE MANAGEMENT	1 066.35	1 450 071.70	(1 451 138.05)	-	(12.08)
5	72	5	27000	UNSPENT GRANT ENERGY GRANT	(753 484.96)	680 322.36	-	-	-
5	72	5	29000	UNSPENT GRANT: MSIG	(408 429.90)	1 178 134.11	(790 000.00)	-	(73 162.60)
5	72	10	19000	REVALUATION RESERVE WATER: NON DISTR. RESERV	(3 734 859.00)	-	-	-	(20 295.79)
5	72	10	25000	CAPITALISATION RESERVE	(11 081 877.00)	-	-	-	(3 734 859.00)
5	72	10	260000	GOVERNMENT GRANT RES VALUATIONS CONTRIB.	(26 227 798.00)	17 459 014.08	(413 711 857.13)	-	(11 081 877.00)
5	73	5	26000	LONG TERM LIABILITIES	(1 200 000.00)	-	(151 365.93)	-	(422 480 641.05)
5	74	5	400000	DEPOSITS CONSUMERS	(210 997.66)	1 040.00	(7 150.24)	-	(1 351 365.93)
5	74	5	401000	DEPOSITS SUNDRY	(3 710.00)	-	(3 000.00)	-	(217 107.90)
5	75	5	14100	PPE-LAND&BIG-LAND-COST	11 118 809.00	32 450 027.00	(49 609.00)	43 519 227.00	-
5	75	5	14101	PPE-LAND&BIG-BUILD-COST	11 044 516.53	50 495 080.69	(9 583 876.69)	51 955 720.53	-
5	75	5	14110	PPE INFRASTR ELECTRICITY	2 924 604.00	16 467 386.00	(1 519 893.26)	17 872 096.74	-
5	75	5	14111	PPE INFRASTR ROADS COST	18 611 583.74	317 343 670.44	(14 647 408.52)	321 307 845.66	-
5	75	5	14122	PPE-COMM-RECREATIONAL COST	173 491.00	15 166 671.61	-	15 340 162.61	-
5	75	5	14123	PPE-COMM-SECURITY-COST	338 032.00	461 270.00	-	799 302.00	-
5	75	5	14130	PPE-OTHER-AUDIO VISUAL COST	140 099.00	-	-	140 099.00	-
5	75	5	14131	PPE-OTHER-BINS&CONTAINER COST	25 850.00	-	-	25 850.00	-
5	75	5	14132	PPE INFRASTR.EQUIPMENT COST	923 899.00	19 000.00	(458 411.15)	484 487.85	-
5	75	5	14135	PPE-FIRE EQUIP-COST	40 500.00	-	-	40 500.00	-
5	75	5	14136	PPE-OTHER-F/FITTING-COST	1 424 501.00	1 196 625.17	(176 990.64)	2 444 135.53	-
5	75	5	14137	PPE-OTHER-MED EQUIP-COST	16 500.00	-	-	16 500.00	-
5	75	5	14138	PPE-OTHER-OFFICE EQUIP COST	840 624.00	-	-	840 624.00	-
5	75	5	14140	PPE-OTHER-VEHICLE/TRACTO	1 960 902.00	6 913 257.30	(395 400.00)	8 478 759.30	-
5	75	5	14141	PPE-OTHER-PLANT&EQUIP-CO	31 690.00	34 698.18	(4 240.00)	62 148.18	-
5	75	5	14142	PPE-OTHER-TOOLS&EQUIP-CO	72 400.00	-	-	72 400.00	-
5	75	5	14143	PPE-REHABILITATION FOR LAND FILSITE	-	3 201 250.05	-	3 201 250.05	-
5	75	5	14145	FINANCE LEASE	(247 611.81)	1 197 102.13	-	-	949 490.32
5	75	5	15000	CAPITAL OUTLAY INTANG. ASSETS	792 546.00	-	-	792 546.00	-
5	75	5	100201	PPE-LAND&BIG-BUILDINGS A	(2 889 346.00)	-	(1 796 698.67)	-	(4 686 044.67)
5	75	5	100210	DPCN-ELECTRICITY	(268 067.00)	-	(542 773.90)	-	(810 840.90)
5	75	5	100211	PPE-INFRASTR-ROADS ACC	(6 520 333.00)	-	(11 004 151.58)	-	(17 524 484.58)
5	75	5	100222	PPE-COMM-RECREATIONAL AC	(57 108.00)	-	(1 556 621.07)	-	(1 613 729.07)
5	75	5	100223	PPE-COMM-SECURITY ACC	(173 765.00)	-	(75 551.33)	-	(249 316.33)
5	75	5	100230	PPE-OTHER-AUDIO VISUAL A	(138 321.00)	-	-	-	(138 321.00)
5	75	5	100231	PPE-OTHER-BINS&CONTAINER	(19 377.00)	-	-	-	(19 377.00)
5	75	5	100232	PPE-COMPUTER EQUIP ACC	(1 268 238.00)	-	(287 937.90)	-	(1 556 175.90)
5	75	5	100233	PPE-COMP SOFTWARE ACC	(154 864.00)	-	(115 225.34)	-	(270 089.34)
5	75	5	100235	PPE-FIRE EQUIP ACC	(33 075.00)	-	-	-	(33 075.00)
5	75	5	100236	PPE-F/FITTINGS ACC	(566 728.00)	-	(748 350.47)	-	(1 315 078.47)
5	75	5	100237	PPE-MED EQUIP ACC	(11 842.00)	-	-	-	(11 842.00)
5	75	5	100238	PPE-OFFICE EQUIP ACC	(408 031.00)	-	-	-	(408 031.00)
5	75	5	100240	PPE-VEHICLE/TRACTORS ACC	(1 502 797.00)	-	(1 308 639.42)	-	(2 811 436.42)
5	75	5	100241	PPE-PLANTS & EQUIP ACC	(19 592.00)	-	(39 523.64)	-	(59 115.64)
5	75	5	100242	PPE-TOOLS & EQUIP ACC	(69 135.00)	-	(98 766.10)	-	(167 921.10)
5	75	5	100243	LEASED ASSET	241 611.06	-	-	241 611.06	-
5	77	5	750000	INVESTMENTS	-	20 100 000.00	(20 100 000.00)	-	-
5	77	5	751000	INTEREST DR/CR BALANCE	(0.30)	79 865.52	(79 865.22)	-	-
5	77	5	7520000	INVENTORIES	160 558.20	193 521.13	-	354 079.33	-
5	81	5	500000	DEBTORS	505 286.46	12 776 160.21	(5 315 034.89)	7 966 411.78	-
5	81	5	501000	DEBTORS REFUSE REMOVAL	40 552 946.23	5 139 310.24	(1 240 567.58)	44 451 688.89	-
5	81	5	504000	DEBTORS ELECTRICITY	5 129 191.53	156 549 180.51	(147 092 831.67)	14 585 540.37	-
5	81	5	505000	DEBTORS SUNDRY DEBTORS	(1 014 344.26)	99 550.41	(942 922.15)	-	(1 857 716.00)
5	83	5	200000	PROV.:REHABILITI PROVISIONS	(355 170.00)	-	(3 201 250.02)	-	(3 556 420.02)

5	83	5	270000 PROVISIONS	AUDIT FEES: CONTRIBUTION	(0.48)	-	-	-	(0.48)
5	83	5	272000 PROVISIONS-RATES	BAD DEBTS: CONTRIBUTION	2 070 824.86	-	-	-	-
5	83	5	272361 PROVISION REFUSE		(35 941 428.39)	-	-	-	(35 941 428.39)
5	83	5	272362 PROVISION RATES-ELECT		(984 490.14)	-	-	-	(984 490.14)
5	83	5	272363 PROVISION -SUNDRY		1 874 073.70	-	-	-	-
5	84	5	504000 PROVISION FOR EMPLOYEE BENEFITS		-	-	-	-	-
5	84	5	855000 STAFF LEAVE		-	(7 829 389.00)	-	-	(7 829 389.00)
5	84	5	856000 STAFF BONUS		(1 597 858.60)	-	-	-	-
5	84	10	650000 SUSPENCE	VAT: INPUT	(404 304.26)	(96 962.49)	-	-	(553 472.39)
5	84	10	651000 SUSPENCE	VAT: DEBTORS COMBINED	5 529 884.80	(30 229.44)	-	-	(501 266.75)
5	84	10	652000 SUSPENCE	VAT: OUTPUT	(6 305 052.65)	(20 133 095.91)	-	-	(8 101 046.02)
5	84	15	9640000 CREDITORS SUSPENCE ACC		75 225.63	(45 665 706.99)	-	-	1 059 848.09
5	84	15	9660000 BILLING SUSPENCE		(2 047 633.59)	(884 396.27)	-	-	(4 442 783.09)
5	84	15	9661000 BILLING DEF. CONTROL		-	(838 440.89)	17 272.97	-	-
5	84	15	9662000 BILLING DEF. CONTRA		(208 716.90)	(1 505 175.86)	458 018.07	-	(375 591.16)
5	84	20	303000 CREDITORS: VARIOUS	CASHIER SURPLUS	208 716.90	(1 385 167.49)	-	-	-
5	84	20	852001 SALARY SUSPENSE		266.69	-	266.69	-	-
5	85	5	701000 CASH AND BANK	CASH BOOK	(155 029.95)	(26 526 740.21)	-	-	(1 005 434.29)
5	85	5	701401 CALL ACCOUNT-6132800323		268 431.34	(98 746 967.57)	-	-	(30 420.05)
5	85	5	701402 CALL ACCOUNT-6203360376		590 485.25	(5 118 137.50)	531 252.82	-	-
5	85	5	701403 CALL ACCOUNT-62219848746		1 023.28	(2 014 732.09)	1 055.37	-	-
5	85	5	701404 INVESTMENT ACCOUNT		6 178.47	(12 560 055.00)	1 997.33	-	-
5	85	10	700000 CASH AND BANK	PETTY CASH	-	-	3 154 723.31	-	-
5	90	5	9998000 UNAPPROPRIATED SURPLUS	CURRENT YEAR	2 000.00	-	2 000.00	-	-
5	90	5	9998001 UNAPPROPRIATED SURPLUS	LAST YEAR	-	(217 564 388.91)	-	-	-
5	90	5	INC / EXP TOTAL:		1 169 677.37	(20 009 060.59)	-	-	(18 839 433.22)
					0.00	(1 113 006 194.01)	553 337 454.28	-	(553 337 454.28)

Q

50 076 242.79
 (50 076 242.79)
 (0.00)

1	1	65	10	3960000	ELECTRICITY SALES-METERS	(28 661 653.35)	(7 042 986.00)	(7 042 986.00)	-	(19 936 338.28)	47 942 259.90
1	1	15	5	3610000	EQUITABLE SHARE-DORA	-	(12 613 000.00)	(12 613 000.00)	-	(23 113 000.00)	3 885 000.00
1	1	15	5	3035000	ASSESSMENT RATES SPL	(203 866.58)	(1 414 485.00)	(1 414 485.00)	-	(5 668 240.57)	4 253 755.57
1	1	65	10	3610000	EQUITABLE SHARE-DORA	-	(12 000 000.00)	(12 000 000.00)	-	(5 000 000.00)	(7 000 000.00)
1	1	55	10	3160000	REFUSE SERVICES	(868 855.56)	-	-	-	(4 463 018.87)	4 463 018.87
1	1	15	5	3060000	ASSESSMENT RATE URBAN AG	(2 474 920.31)	(766 666.00)	(766 666.00)	-	(3 091 274.74)	2 324 608.74
1	1	65	10	3965000	PREPAID SALES	(328 835.15)	(2 851 373.00)	(2 851 373.00)	-	(2 986 094.96)	134 721.96
1	1	15	5	3897000	VAT REFUND	(1 494 071.61)	-	-	-	(1 494 071.61)	2 369 620.35
1	1	15	45	5810000	EQUITABLE SHARE-DORA	-	(4 000 000.00)	(4 000 000.00)	-	(2 000 000.00)	(2 000 000.00)
1	1	15	5	3040000	ASSESSMENT RATE COMMERC	(339 014.98)	(1 665 288.00)	(1 665 288.00)	-	(1 607 991.56)	(57 296.44)
1	1	15	5	3030000	ASSESSMENT RATE RESIDENT	(308 126.91)	(2 837 904.00)	(2 837 904.00)	-	(1 452 077.49)	(1 385 826.51)
1	1	15	5	3620000	FINANCE MANAGEMENT GRANT FMG	(50 813.56)	(1 450 000.00)	(1 450 000.00)	-	(1 338 583.98)	(111 416.02)
1	1	10	20	3720000	MSIG GRANT	(98 118.87)	(790 000.00)	(790 000.00)	-	(1 038 346.20)	248 346.20
1	1	10	10	3610000	EQUITABLE SHARE-DORA	-	(1 500 000.00)	(1 500 000.00)	-	(1 000 000.00)	(500 000.00)
1	1	25	40	3610000	EQUITABLE SHARE-DORA	-	(2 000 000.00)	(2 000 000.00)	-	(1 000 000.00)	(1 000 000.00)
1	1	15	5	3885000	BONUSSES WOOD SALES	-	(732 520.00)	(732 520.00)	-	(642 561.62)	(89 958.38)
1	1	15	5	3100000	COLLECTION CHARGES RATES	(114 153.01)	(285 817.00)	(285 817.00)	-	(546 992.63)	261 175.63
1	1	35	10	3410000	TRAFFIC FINES	(56 000.00)	(458 873.00)	(458 873.00)	-	(540 438.12)	(4 061.88)
1	1	25	20	3607000	SUBSIDY ART AND CULTURE	(458 860.92)	(458 873.00)	(458 873.00)	-	(458 860.92)	(12.08)
1	1	30	70	5921000	MIG	(33 176.86)	(12 746 000.00)	(12 746 000.00)	-	(396 769.77)	(12 349 230.23)
1	1	15	5	3260000	RENTAL FOR STANDS	(98 302.64)	11 000.00	11 000.00	-	(389 655.80)	400 655.80
1	1	15	5	3300000	INTEREST - INVESTMENTS	(282 029.47)	(101 577.00)	(101 577.00)	-	(337 280.69)	235 703.69
1	1	10	20	3895000	INSURANCE CLAIM	(89 200.00)	(212 360.00)	(212 360.00)	-	(240 014.99)	27 654.99
1	1	35	40	3480000	APPLICATION DRIVERS LECE	(18 550.00)	(180 700.00)	(180 700.00)	-	(215 190.00)	34 490.00
1	1	35	40	3460000	FEES MOTORVEHICLES	(13 541.46)	(187 415.00)	(187 415.00)	-	(210 994.35)	23 579.35
1	1	15	5	3890000	MISCELLANEOUS	357 453.39	(63 597.00)	(63 597.00)	-	(206 056.62)	142 459.62
1	1	35	40	3510000	CARD TYPE DRIVERS LICENS	(17 475.00)	(68 020.00)	(68 020.00)	-	(178 915.00)	110 895.00
1	1	10	20	4080000	LEARNERS LICENCES	(14 480.00)	(186 940.00)	(186 940.00)	-	(178 430.00)	(8 510.00)
1	1	15	5	4080000	LEAVE PAY	(149 198.03)	20 082.00	20 082.00	-	(149 198.03)	169 280.03
1	1	15	30	4080000	LEAVE PAY	(149 198.03)	113 168.00	113 168.00	-	(149 198.03)	262 366.03
1	1	25	40	4080000	LEAVE PAY	(149 198.03)	76 058.00	76 058.00	-	(149 198.03)	225 256.03
1	1	30	10	4080000	LEAVE PAY	(149 198.03)	27 557.00	27 557.00	-	(149 198.03)	176 755.03
1	1	30	50	4080000	LEAVE PAY	(149 198.03)	40 828.00	40 828.00	-	(149 198.03)	190 026.03
1	1	35	10	4080000	LEAVE PAY	(149 198.03)	273 830.00	273 830.00	-	(149 198.03)	423 028.03
1	1	15	5	3020000	ASSESS RATES GOV COMMERC	(135 509.04)	80 390.00	80 390.00	-	(149 198.03)	229 588.03
1	1	15	20	3720000	MSIG GRANT	(25 127.52)	(99 342.00)	(99 342.00)	-	(137 527.31)	137 257.31
1	1	35	40	3490000	ROADWORTHY CERTIFICATE	(9 260.00)	(103 800.00)	(103 800.00)	-	(120 138.31)	20 796.31
1	1	15	5	3866000	TENDER DOCUMENT FEES	-	53 550.00	53 550.00	-	(75 550.23)	8 630.01
1	1	35	40	3520000	PRODIBA CHAEGES CARD TYP	(7 275.00)	(50 000.00)	(50 000.00)	-	(73 522.52)	129 100.23
1	1	35	40	3500000	PROFESSIONAL DRIVERS PER	(7 200.00)	(120 000.00)	(120 000.00)	-	(68 360.00)	23 522.52
1	1	65	10	3961000	METER BOX SALES	(6 578.99)	34 409.00	34 409.00	-	(63 000.85)	(51 640.00)
1	1	15	30	3270000	FEES HALL HIRE-PHB	-	-	-	-	(37 750.00)	97 409.85
1	1	30	50	3161000	BUILDING PLAN FEES	-	-	-	-	(26 359.72)	37 750.00
1	1	35	40	3530000	TEMPRARY LICENCES	(1 170.00)	(20 000.00)	(20 000.00)	-	(26 242.15)	26 359.72
1	1	25	10	3870000	BURIAL FEES	(632.47)	-	-	-	(24 128.00)	4 128.00
1	1	65	10	3975000	CONNECTION FEES	(1 440.00)	(7 792.00)	(7 792.00)	-	(14 164.54)	14 164.54
1	1	65	10	3962000	METER TAMP. FINE	(300.00)	6 988.00	6 988.00	-	(10 580.51)	2 788.51
1	1	15	30	3281000	SKILL CENTRE HIRE FEES	(600.00)	-	-	-	(8 728.34)	15 716.34
1	1	15	5	3860000	CERTIFICATE RATES CLEARA	(270.00)	(1 028.00)	(1 028.00)	-	(5 100.00)	5 100.00
1	1	15	5	3860000	CERTIFICATE RATES CLEARA	(270.00)	(1 028.00)	(1 028.00)	-	(4 777.63)	3 749.63

1	1	15	30	3295000	FEES HALL HIRE LIBRARY	-	-	-	-	-	(270.00)	270.00
1	1	15	5	3867000	FAX AND PHOTOCOPY FEES	-	-	-	-	-	(144.00)	144.00
1	1	25	40	3333000	MAYORAL MARATHON	(129.00)	-	-	-	-	(129.00)	129.00
1	1	25	15	4110000	BARGAINING COUNCIL LEVIE	(8.20)	144.00	144.00	-	-	57.40	86.60
1	1	30	30	4110000	BARGAINING COUNCIL LEVIE	(8.20)	96.00	96.00	-	-	57.40	38.60
1	1	55	20	4110000	BARGAINING COUNCIL LEVIE	(8.20)	96.00	96.00	-	-	65.60	30.40
1	1	25	45	5367000	SPORTS INDABA AND AWARDS	-	40 000.00	40 000.00	-	-	75.88	39 924.12
1	1	15	40	4110000	BARGAINING COUNCIL LEVIE	(12.30)	192.00	192.00	-	-	77.90	114.10
1	1	25	10	4110000	BARGAINING COUNCIL LEVIE	(12.30)	96.00	96.00	-	-	86.10	9.90
1	1	20	10	4440000	TOOLS & EQUIPMENT	-	5 000.00	5 000.00	-	-	99.88	4 900.12
1	1	35	40	4110000	BARGAINING COUNCIL LEVIE	(16.40)	240.00	240.00	-	-	114.80	125.20
1	1	55	10	4110000	BARGAINING COUNCIL LEVIE	(16.40)	192.00	192.00	-	-	114.80	77.20
1	1	15	5	4420000	OFFICE EQUIPMENT & MACHI	-	-	-	-	-	140.90	(140.90)
1	1	65	10	4110000	BARGAINING COUNCIL LEVIE	36.90	336.00	336.00	-	-	155.80	180.20
1	1	30	50	5170000	REFRESHMENT	-	27 000.00	27 000.00	-	-	158.64	26 841.36
1	1	15	20	4110000	BARGAINING COUNCIL LEVIE	8.20	48.00	48.00	-	-	164.00	(116.00)
1	1	25	20	4110000	BARGAINING COUNCIL LEVIE	65.50	192.00	192.00	-	-	188.50	3.50
1	1	25	60	4110000	BARGAINING COUNCIL LEVIE	(24.60)	336.00	336.00	-	-	245.57	139.20
1	1	65	10	4360000	BUILDINGS & STRUCTURES	-	10 000.00	10 000.00	-	-	280.47	9 754.43
1	1	35	30	4450000	VEHICLES; TRACTORS & TRA	-	20 000.00	20 000.00	-	-	282.90	19 719.53
1	1	30	70	4110000	BARGAINING COUNCIL LEVIE	(36.90)	288.00	288.00	-	-	304.95	5.10
1	1	25	20	4360000	BUILDINGS & STRUCTURES	-	5 000.00	5 000.00	-	-	311.60	4 695.05
1	1	30	60	4110000	BARGAINING COUNCIL LEVIE	(53.30)	528.00	528.00	-	-	324.75	216.40
1	1	30	30	5270000	SUNDRIES	-	20 000.00	20 000.00	-	-	324.75	19 675.25
1	1	30	30	5330000	TRAVELLING AND SUBSISTEN	-	5 000.00	5 000.00	-	-	547.60	4 468.84
1	1	35	10	4110000	BARGAINING COUNCIL LEVIE	174.50	624.00	624.00	-	-	701.05	76.40
1	1	20	10	4360000	BUILDINGS & STRUCTURES	-	100 000.00	100 000.00	-	-	719.31	99 298.95
1	1	15	5	4450000	VEHICLES; TRACTORS & TRA	(107.66)	10 000.00	10 000.00	-	-	770.48	9 280.69
1	1	25	15	4150000	UNEMPLOYMENT INSURANCE F	(100.90)	3 192.21	3 192.21	-	-	789.00	1 081.52
1	1	10	30	5080000	NEWSLETTER-ALL WARDS	-	60 000.00	60 000.00	-	-	977.59	2 418.34
1	1	20	10	4110000	BARGAINING COUNCIL LEVIE	965.29	240.00	240.00	-	-	1 155.51	59 211.00
1	1	55	20	4150000	UNEMPLOYMENT INSURANCE F	(161.49)	1 400.00	1 400.00	-	-	1 252.12	(737.59)
1	1	30	30	4150000	UNEMPLOYMENT INSURANCE F	(172.11)	2 645.00	2 645.00	-	-	1 333.38	244.49
1	1	25	10	4150000	UNEMPLOYMENT INSURANCE F	(161.49)	1 400.00	1 400.00	-	-	1 366.83	1 392.88
1	1	25	40	4450000	VEHICLES; TRACTORS & TRA	-	20 000.00	20 000.00	-	-	1 400.00	66.62
1	1	15	5	5430000	INDIGENT RELIEF	-	360 000.00	360 000.00	-	-	1 620.58	18 633.17
1	1	15	20	4150000	UNEMPLOYMENT INSURANCE F	372.78	2 074.00	2 074.00	-	-	1 623.80	358 600.00
1	1	10	30	4420000	OFFICE EQUIPMENT & MACHI	-	20 000.00	20 000.00	-	-	1 673.67	453.42
1	1	15	10	4420000	OFFICE EQUIPMENT & MACHI	-	30 000.00	30 000.00	-	-	1 714.43	948.20
1	1	65	10	4440000	TOOLS & EQUIPMENT	-	20 000.00	20 000.00	-	-	1 756.59	18 326.33
1	1	15	40	4150000	UNEMPLOYMENT INSURANCE F	(232.00)	6 285.00	6 285.00	-	-	1 760.00	28 285.57
1	1	10	10	4070000	BONUSES	-	-	-	-	-	1 847.71	18 279.90
1	1	35	40	4150000	UNEMPLOYMENT INSURANCE F	(229.80)	3 480.01	3 480.01	-	-	1 847.71	4 528.41
1	1	25	40	3290000	FEES HALL HIRE DUMBE	1 760.00	(2 500.00)	(2 500.00)	-	-	2 160.00	(1 760.00)
1	1	10	20	5120000	PROMOTIONS	2 345.12	40 000.00	40 000.00	-	-	2 345.12	1 632.30
1	1	30	30	4120000	MEDICAL AID CONTRIBUTION	-	19 529.00	19 529.00	-	-	2 498.40	(4 660.00)
1	1	10	20	5170000	REFRESHMENT	-	10 000.00	10 000.00	-	-	2 809.92	37 654.88
1	1	25	60	4150000	UNEMPLOYMENT INSURANCE F	(293.53)	4 336.00	4 336.00	-	-	2 884.67	17 030.60
1	1	20	10	4150000	UNEMPLOYMENT INSURANCE F	1 011.52	6 781.00	6 781.00	-	-	3 431.50	7 190.08
1	1	20	10	4150000	UNEMPLOYMENT INSURANCE F	-	-	-	-	-	-	1 451.33
1	1	20	10	4150000	UNEMPLOYMENT INSURANCE F	-	-	-	-	-	-	3 349.50

1	1	15	45	5170000	REFRESHMENT	1 105.00	20 000.00	20 000.00	-	3 476.67	16 523.33
1	1	10	10	5120000	PROMOTIONS	-	26 511.00	26 511.00	-	3 700.00	22 811.00
1	1	15	5	5170000	REFRESHMENT	2 500.00	20 000.00	20 000.00	-	3 882.05	16 117.95
1	1	30	10	5170000	REFRESHMENT	3 200.00	10 000.00	10 000.00	-	4 126.59	5 873.41
1	1	15	30	4060000	ALLOWANCE:CELLPHONE	4 333.33	28 000.00	28 000.00	-	4 333.33	23 666.67
1	1	25	20	4410000	FURNITURE & FITTINGS	-	10 000.00	10 000.00	-	4 381.58	5 618.42
1	1	30	70	4150000	UNEMPLOYMENT INSURANCE F	(495.95)	4 201.00	4 201.00	-	4 473.29	(272.29)
1	1	25	45	5363000	FEDERATION SUPPORT	-	20 000.00	20 000.00	-	4 500.00	15 500.00
1	1	25	45	5330000	TRAVELLING AND SUBSISTEN	-	10 000.00	10 000.00	-	4 650.00	5 350.00
1	1	65	10	4150000	UNEMPLOYMENT INSURANCE F	1 488.70	9 347.00	9 347.00	-	4 714.04	4 632.96
1	1	35	30	5190000	RELIEF-DISASTER VICTIMS	-	60 000.00	60 000.00	-	4 799.00	55 201.00
1	1	30	50	4420000	OFFICE EQUIPMENT & MACHI	5 009.16	80 000.00	80 000.00	-	5 268.22	74 731.78
1	1	25	40	4150000	UNEMPLOYMENT INSURANCE F	3 666.16	4 976.00	4 976.00	-	5 270.41	(294.41)
1	1	30	60	4150000	UNEMPLOYMENT INSURANCE F	(762.69)	8 051.00	8 051.00	-	5 392.91	2 658.09
1	1	35	20	5330000	TRAVELLING AND SUBSISTEN	5 424.31	10 000.00	10 000.00	-	5 424.31	4 575.69
1	1	25	45	5361000	YOUTH DEBATE AND PARYER	-	20 000.00	20 000.00	-	5 590.00	14 410.00
1	1	25	20	5406000	ARTS AND CULTURE	5 681.72	52 165.00	52 165.00	-	5 681.72	90 318.28
1	1	20	10	4070000	BONUSES	6 106.64	96 000.00	96 000.00	-	6 106.64	46 058.36
1	1	25	40	4070000	BONUSES	6 240.45	38 373.00	38 373.00	-	6 240.45	32 132.55
1	1	35	30	5170000	REFRESHMENT	-	20 000.00	20 000.00	-	6 379.74	13 620.26
1	1	65	10	4450000	VEHICLES; TRACTORS & TRA	-	50 000.00	50 000.00	-	6 437.42	43 562.58
1	1	35	40	4120000	MEDICAL AID CONTRIBUTION	(915.00)	25 696.00	25 696.00	-	6 523.80	19 172.20
1	1	15	30	4010000	OVERTIME	6 577.18	60 780.00	60 780.00	-	6 577.18	54 202.82
1	1	35	30	5330000	TRAVELLING AND SUBSISTEN	6 799.34	5 000.00	5 000.00	-	6 799.34	(1 799.34)
1	1	25	40	4110000	BARGAINING COUNCIL LEVIE	6 493.78	240.00	240.00	-	6 911.98	(6 671.98)
1	1	15	45	5110000	POSTAGE & REVENUE STAMPS	-	20 000.00	20 000.00	-	7 189.97	12 810.03
1	1	10	20	5270000	SUNDRIES	4 500.00	10 000.00	10 000.00	-	7 831.99	2 168.01
1	1	25	15	4100000	CONTRIBUTION:PENSION FUN	(1 368.38)	30 778.00	30 778.00	-	8 053.44	22 724.56
1	1	30	10	4150000	UNEMPLOYMENT INSURANCE F	2 991.21	7 372.00	7 372.00	-	8 404.14	(1 032.14)
1	1	25	40	3270000	FEES HALL HIRE-PPB	-	(53 382.00)	(53 382.00)	-	8 518.95	(61 900.95)
1	1	25	20	4150000	UNEMPLOYMENT INSURANCE F	4 009.52	3 558.00	3 558.00	-	9 204.59	(5 646.59)
1	1	15	45	4420000	OFFICE EQUIPMENT & MACHI	6 999.99	28 000.00	28 000.00	-	9 333.32	18 666.68
1	1	25	20	5330000	TRAVELLING AND SUBSISTEN	9 382.59	30 000.00	30 000.00	-	9 548.16	20 451.84
1	1	10	10	5060000	MEMBERSHIP FEES	(5 085.57)	20 000.00	20 000.00	-	10 202.99	9 797.01
1	1	25	40	4700000	POVERTY ALLEVATION	-	50 000.00	50 000.00	-	10 500.00	39 500.00
1	1	15	30	4150000	UNEMPLOYMENT INSURANCE F	10 936.59	400 000.00	400 000.00	-	10 936.59	389 063.41
1	1	10	20	4420000	OFFICE EQUIPMENT & MACHI	1 490.77	13 733.00	13 733.00	-	11 297.66	2 435.34
1	1	10	10	5170000	REFRESHMENT	-	20 000.00	20 000.00	-	11 304.15	8 695.85
1	1	25	40	4060000	ALLOWANCE:CELLPHONE	-	40 000.00	40 000.00	-	11 962.70	28 037.30
1	1	30	10	4110000	BARGAINING COUNCIL LEVIE	8 000.00	24 000.00	24 000.00	-	12 000.00	12 000.00
1	1	15	20	5330000	TRAVELLING AND SUBSISTEN	8 051.85	192.00	192.00	-	14 036.14	(13 844.14)
1	1	30	10	4420000	OFFICE EQUIPMENT & MACHI	1 333.05	40 000.00	40 000.00	-	14 990.71	25 009.29
1	1	25	20	4120000	MEDICAL AID CONTRIBUTION	-	80 000.00	80 000.00	-	15 547.49	64 452.51
1	1	35	40	4440000	TOOLS & EQUIPMENT	4 541.40	26 273.00	26 273.00	-	15 856.29	10 416.71
1	1	35	10	4150000	UNEMPLOYMENT INSURANCE F	-	20 000.00	20 000.00	-	16 097.50	3 902.50
1	1	65	10	4070000	BONUSES	6 202.03	14 306.00	14 306.00	-	16 638.48	(12 332.48)
1	1	30	10	4060000	ALLOWANCE:CELLPHONE	17 000.82	71 902.00	71 902.00	-	17 000.82	54 901.18
1	1	25	10	4100000	CONTRIBUTION:PENSION FUN	12 500.00	30 000.00	30 000.00	-	17 500.00	12 500.00
1	1	30	50	4110000	BARGAINING COUNCIL LEVIE	-	23 254.00	23 254.00	-	17 553.68	5 700.32
1	1	15	5	4060000	ALLOWANCE:CELLPHONE	9 985.21	3 024.00	3 024.00	-	18 044.21	(15 020.21)
1	1	15	5	4060000	ALLOWANCE:CELLPHONE	13 090.84	31 423.00	31 423.00	-	18 327.20	13 095.80

1	1	15	30	4030000	ALLOWANCE: HOUSING	19 333.33	48 000.00	48 000.00	-	19 333.33	28 666.67
1	1	25	40	5340000	WOMEN'S AFFAIRS	-	30 000.00	30 000.00	-	19 650.00	10 350.00
1	1	25	60	4120000	MEDICAL AID CONTRIBUTION	(1 111.20)	32 016.00	32 016.00	-	20 253.60	11 762.40
1	1	15	35	4100000	CONTRIBUTION:PENSION FUN	(2 880.90)	38 247.84	38 247.84	-	20 516.96	17 730.88
1	1	10	20	4150000	UNEMPLOYMENT INSURANCE F	7 198.35	2 185.00	2 185.00	-	20 783.58	(18 598.58)
1	1	25	40	5170000	REFRESHMENT	11 800.00	20 000.00	20 000.00	-	20 900.00	(900.00)
1	1	25	40	4750000	ELDERLY SUPPORT	-	30 000.00	30 000.00	-	21 136.32	8 863.68
1	1	15	45	5325000	COURIER CHARGES	292.73	15 000.00	15 000.00	-	22 425.13	(7 425.13)
1	1	15	30	4110000	BARGAINING COUNCIL LEVIE	11 539.74	576.00	576.00	-	22 779.70	(22 203.70)
1	1	20	10	4120000	MEDICAL AID CONTRIBUTION	6 690.60	50 078.00	50 078.00	-	24 186.60	25 891.40
1	1	20	10	5280000	SURGICAL ITEMS-CLINICS	-	100 000.00	100 000.00	-	24 611.55	75 388.45
1	1	30	30	4100000	CONTRIBUTION:PENSION FUN	(3 580.05)	43 940.00	43 940.00	-	24 649.95	19 290.05
1	1	15	30	5330000	TRAVELLING AND SUBSISTEN	24 854.71	-	-	-	24 854.71	(24 854.71)
1	1	30	50	4030000	ALLOWANCE: HOUSING	17 000.00	55 453.00	55 453.00	-	25 400.00	30 053.00
1	1	30	50	4010000	OVERTIME	14 528.71	222 078.00	222 078.00	-	26 130.73	195 947.27
1	1	15	20	4120000	MEDICAL AID CONTRIBUTION	8 704.80	16 596.00	16 596.00	-	27 268.20	(10 672.20)
1	1	35	40	4100000	CONTRIBUTION:PENSION FUN	(4 016.70)	57 816.00	57 816.00	-	27 578.46	30 237.54
1	1	15	40	4100000	CONTRIBUTION:PENSION FUN	(3 659.36)	64 170.00	64 170.00	-	28 177.34	35 992.66
1	1	25	40	5338000	BURSARY SCHEME	17 080.00	300 000.00	300 000.00	-	29 237.89	270 762.11
1	1	15	45	4715000	CLEANING MATERIALS	5 153.27	80 000.00	80 000.00	-	29 524.68	50 475.32
1	1	30	10	4010000	OVERTIME	29 717.93	11 751.00	11 751.00	-	29 717.93	(17 966.93)
1	1	35	10	5330000	TRAVELLING AND SUBSISTEN	3 269.72	30 000.00	30 000.00	-	29 741.17	258.83
1	1	25	40	4030000	ALLOWANCE: HOUSING	20 000.00	60 000.00	60 000.00	-	30 000.00	30 000.00
1	1	25	45	5140000	YOUTH AFFAIRS	30 500.00	40 000.00	40 000.00	-	30 500.00	9 500.00
1	1	35	10	4440000	TOOLS & EQUIPMENT	1 920.00	30 000.00	30 000.00	-	30 504.43	(504.43)
1	1	25	20	4100000	CONTRIBUTION:PENSION FUN	11 399.13	59 114.00	59 114.00	-	30 555.08	28 558.92
1	1	30	60	4395000	PAVING PROJECTS	-	-	-	-	30 780.00	(30 780.00)
1	1	30	10	4030000	ALLOWANCE: HOUSING	22 000.00	66 000.00	66 000.00	-	33 000.00	33 000.00
1	1	30	50	5330000	TRAVELLING AND SUBSISTEN	1 095.00	40 000.00	40 000.00	-	33 213.69	6 786.31
1	1	55	10	4100000	CONTRIBUTION:PENSION FUN	(4 826.47)	42 741.00	42 741.00	-	33 232.03	9 508.97
1	1	25	20	5300000	PUBLICATIONS AND PERIODI	(596.15)	20 000.00	20 000.00	-	34 213.43	(14 213.43)
1	1	15	45	5335000	TEAM BUILDING	7 500.00	60 000.00	60 000.00	-	35 922.00	24 078.00
1	1	65	10	4010000	OVERTIME	20 577.75	51 769.00	51 769.00	-	36 159.80	15 609.20
1	1	25	45	5366000	SALGA GAMES - KZN	-	50 000.00	50 000.00	-	37 800.00	12 200.00
1	1	30	50	4440000	TOOLS & EQUIPMENT	-	20 000.00	20 000.00	-	37 939.40	(17 939.40)
1	1	15	30	4180000	TRAVEL ALLOWANCE	38 333.00	144 000.00	144 000.00	-	38 333.00	105 667.00
1	1	30	70	4100000	CONTRIBUTION:PENSION FUN	(5 077.67)	69 797.00	69 797.00	-	38 909.97	30 887.03
1	1	20	10	5380000	AIDS AWARENESS	-	40 000.00	40 000.00	-	39 231.15	768.85
1	1	30	10	4070000	BONUSES	34 568.12	56 706.00	56 706.00	-	41 010.82	15 695.18
1	1	35	10	4070000	BONUSES	27 391.68	110 045.00	110 045.00	-	41 665.32	68 379.68
1	1	15	20	4100000	CONTRIBUTION:PENSION FUN	12 363.99	37 341.00	37 341.00	-	44 618.95	(7 277.95)
1	1	30	50	4120000	MEDICAL AID CONTRIBUTION	37 891.29	331 946.00	331 946.00	-	44 625.69	287 320.31
1	1	35	10	4450000	VEHICLES; TRACTORS & TRA	-	30 000.00	30 000.00	-	47 857.00	(17 857.00)
1	1	25	60	4100000	CONTRIBUTION:PENSION FUN	(6 580.63)	72 036.00	72 036.00	-	49 289.29	22 746.71
1	1	10	20	4110000	BARGAINING COUNCIL LEVIE	25 779.60	96.00	96.00	-	51 479.60	(51 383.60)
1	1	15	45	5330000	TRAVELLING AND SUBSISTEN	-	80 000.00	80 000.00	-	51 837.51	28 162.49
1	1	35	10	5200000	ROAD TRANSP. QUALITY SYS	21 000.00	30 000.00	30 000.00	-	55 070.31	(25 070.31)
1	1	15	5	4180000	TRAVEL ALLOWANCE	40 000.00	108 000.00	108 000.00	-	56 000.00	52 000.00
1	1	10	10	4680000	INDIGENT BURAL	16 760.00	60 000.00	60 000.00	-	59 010.86	989.14
1	1	30	50	4180000	TRAVEL ALLOWANCE	36 000.00	144 000.00	144 000.00	-	60 000.00	84 000.00
1	1	65	10	4120000	MEDICAL AID CONTRIBUTION	21 650.12	69 026.00	69 026.00	-	60 378.32	8 647.68

1	1	25	45	536000	SPORT TOURNAMENTS	10 240.00	110 000.00	110 000.00	-	62 319.10	47 680.90
1	1	15	30	412000	MEDICAL AID CONTRIBUTION	1 851.60	101 410.00	101 410.00	-	62 351.40	39 058.60
1	1	15	5	411000	BARGAINING COUNCIL LEVIE	35 819.12	624.00	624.00	-	62 533.19	(61 909.19)
1	1	15	5	481000	BANK CHARGES	9 258.08	60 000.00	60 000.00	-	65 310.50	(5 310.50)
1	1	10	30	485000	COMMUNICATION & PUBL REL	4 170.32	100 000.00	100 000.00	-	65 416.27	34 583.73
1	1	10	10	445000	VEHICLES; TRACTORS & TRA	-	70 000.00	70 000.00	-	65 541.47	4 458.53
1	1	35	10	440000	ROADS & SWD INFRASTRUCTU	3 850.00	150 000.00	150 000.00	-	65 782.52	84 217.48
1	1	15	5	415000	UNEMPLOYMENT INSURANCE F	29 707.94	18 381.00	18 381.00	-	66 700.21	(48 319.21)
1	1	15	30	407000	BONUSES	40 453.54	105 636.00	105 636.00	-	67 055.30	38 580.70
1	1	25	40	412000	MEDICAL AID CONTRIBUTION	18 417.00	30 038.00	30 038.00	-	67 110.60	(37 072.60)
1	1	25	40	418000	TRAVEL ALLOWANCE	45 332.00	135 996.00	135 996.00	-	67 998.00	67 998.00
1	1	25	45	536400	MAYORS MARATHON	-	70 000.00	70 000.00	-	68 901.85	1 098.15
1	1	20	10	410000	CONTRIBUTION:PENSION FUN	18 049.41	112 675.00	112 675.00	-	69 292.21	43 382.79
1	1	15	5	412000	MEDICAL AID CONTRIBUTION	20 664.80	150 891.00	150 891.00	-	69 844.80	81 046.20
1	1	15	45	436000	BUILDINGS & STRUCTURES	39 462.44	300 000.00	300 000.00	-	71 028.57	228 971.43
1	1	65	10	410000	CONTRIBUTION:PENSION FUN	15 677.09	155 307.00	155 307.00	-	71 481.86	83 825.14
1	1	15	30	410000	CONTRIBUTION:PENSION FUN	32 443.78	228 173.00	228 173.00	-	74 955.86	153 217.14
1	1	25	40	533000	TRAVELLING AND SUBSISTEN	19 336.18	70 000.00	70 000.00	-	76 281.36	(6 281.36)
1	1	15	35	400000	SALARIES AND WAGES	(10 089.88)	319 221.20	319 221.20	-	77 386.86	241 834.34
1	1	25	15	400000	SALARIES AND WAGES	(10 865.93)	170 991.00	170 991.00	-	77 763.92	93 227.08
1	1	10	20	403000	ALLOWANCE: HOUSING	53 733.32	124 000.00	124 000.00	-	78 599.98	45 400.02
1	1	25	40	537000	HERITAGE	400.00	80 000.00	80 000.00	-	78 984.00	1 016.00
1	1	15	10	489000	COMPUTER SOFTWARE	-	-	-	-	80 498.31	(80 498.31)
1	1	15	5	407000	BONUSES	59 064.26	157 178.00	157 178.00	-	82 877.33	74 300.67
1	1	30	10	418000	TRAVEL ALLOWANCE	60 000.00	144 000.00	144 000.00	-	84 000.00	60 000.00
1	1	30	50	415000	UNEMPLOYMENT INSURANCE F	64 656.00	49 442.00	49 442.00	-	88 770.57	(39 328.57)
1	1	30	10	412000	MEDICAL AID CONTRIBUTION	22 361.40	54 438.00	54 438.00	-	89 743.44	(35 305.44)
1	1	10	20	407000	BONUSES	59 590.21	27 891.00	27 891.00	-	92 219.02	(64 328.02)
1	1	15	5	403000	ALLOWANCE: HOUSING	66 906.95	160 577.00	160 577.00	-	93 669.73	66 907.27
1	1	10	10	533000	TRAVELLING AND SUBSISTEN	5 457.93	100 000.00	100 000.00	-	95 537.91	4 462.09
1	1	30	50	440000	ROADS & SWD INFRASTRUCTU	58 303.57	200 000.00	200 000.00	-	98 987.86	101 012.14
1	1	15	20	5337000	TRAINING FOR COMMUNITY	-	100 000.00	100 000.00	-	99 122.00	878.00
1	1	15	5	533000	TRAVELLING AND SUBSISTEN	5 821.37	120 000.00	120 000.00	-	101 955.33	18 044.67
1	1	10	20	412000	MEDICAL AID CONTRIBUTION	21 126.60	52 133.00	52 133.00	-	103 948.20	(51 815.20)
1	1	30	50	445000	VEHICLES; TRACTORS & TRA	15 140.68	100 000.00	100 000.00	-	104 821.41	(4 821.41)
1	1	25	40	536000	SPORT TOURNAMENTS	-	255 000.00	255 000.00	-	112 140.66	142 859.34
1	1	30	10	533000	TRAVELLING AND SUBSISTEN	28 371.19	85 000.00	85 000.00	-	114 674.71	(29 674.71)
1	1	35	10	412000	MEDICAL AID CONTRIBUTION	36 762.40	105 643.00	105 643.00	-	117 109.60	(11 466.60)
1	1	55	20	400000	SALARIES AND WAGES	(16 302.84)	129 194.00	129 194.00	-	121 091.64	8 102.36
1	1	15	20	531000	TRAINING	-	150 000.00	150 000.00	-	121 443.30	28 556.70
1	1	25	10	400000	SALARIES AND WAGES	(18 351.46)	129 194.00	129 194.00	-	124 680.40	4 513.60
1	1	15	5	541000	REBATES:TARIFFS	-	952 225.00	952 225.00	-	126 235.06	825 989.94
1	1	10	20	4770000	AUDIT COMMITTEE	21 640.00	200 000.00	200 000.00	-	126 352.67	73 647.33
1	1	10	20	418000	TRAVEL ALLOWANCE	90 000.00	180 000.00	180 000.00	-	130 000.00	50 000.00
1	1	30	60	4100000	CONTRIBUTION:PENSION FUN	(20 583.51)	133 775.00	133 775.00	-	130 290.93	3 484.07
1	1	10	20	533000	TRAVELLING AND SUBSISTEN	20 897.04	122 484.00	122 484.00	-	148 274.42	(25 790.42)
1	1	35	10	418000	TRAVEL ALLOWANCE	102 000.00	280 500.00	280 500.00	-	152 891.16	(32 891.16)
1	1	25	40	410000	CONTRIBUTION:PENSION FUN	49 931.76	82 670.00	82 670.00	-	153 000.00	127 500.00
1	1	35	10	401000	OVERTIME	103 611.83	62 721.00	62 721.00	-	158 779.23	(96 058.23)
1	1	15	5	535000	WATER	-	200 000.00	200 000.00	-	160 120.47	39 879.53

1	1	55	10	400000	SALARIES AND WAGES	(19 971.03)	237 452.00	237 452.00	-	163 900.61	73 551.39
1	1	10	10	411000	BARGAINING COUNCIL LEVIE	182 793.58	-	-	-	183 240.48	(183 240.48)
1	1	35	40	400000	SALARIES AND WAGES	(22 275.89)	-	-	-	184 430.45	(184 430.45)
1	1	25	45	5365000	LOCAL AND DISTRICT MAYORAL CUP	-	200 000.00	200 000.00	-	210 643.72	(10 643.72)
1	1	15	45	525000	STATIONERY COST	9 475.15	200 000.00	200 000.00	-	216 860.81	(16 860.81)
1	1	15	40	400000	SALARIES AND WAGES	(22 501.67)	356 500.00	356 500.00	-	219 673.50	136 826.50
1	1	30	50	407000	BONUSES	160 264.40	380 319.00	380 319.00	-	220 563.43	159 755.57
1	1	15	45	474000	ADVERTISING	30 899.30	250 000.00	250 000.00	-	242 512.93	7 487.07
1	1	15	45	413000	PROVISION:UNIF./PROT.CLO	-	280 000.00	280 000.00	-	245 270.25	34 729.75
1	1	15	5	526000	STORES AND MATERIALS	4 293.42	200 000.00	200 000.00	-	52 857.12	(46 378.25)
1	1	35	10	410000	CONTRIBUTION:PENSION FUN	83 797.13	237 697.00	237 697.00	-	255 632.66	(17 935.66)
1	1	15	20	400000	SALARIES AND WAGES	68 881.42	207 449.00	207 449.00	-	270 777.70	(63 326.70)
1	1	25	60	400000	SALARIES AND WAGES	(28 498.55)	400 202.00	400 202.00	-	271 622.01	128 579.99
1	1	10	20	410000	CONTRIBUTION:PENSION FUN	106 760.38	36 300.00	36 300.00	-	280 300.40	(244 000.40)
1	1	30	10	5341000	LOCAL ECONOMY DEVELOPMENT	277 950.00	500 000.00	500 000.00	-	292 950.00	207 050.00
1	1	25	20	400000	SALARIES AND WAGES	88 195.20	424 413.00	424 413.00	-	301 493.24	122 919.76
1	1	10	20	479000	AUDIT FEES-INTERNAL	277 795.00	200 000.00	200 000.00	-	329 091.95	(129 091.95)
1	1	15	45	529000	TELEPHONES	40 801.41	350 000.00	350 000.00	-	335 543.99	14 456.01
1	1	15	5	410000	CONTRIBUTION:PENSION FUN	99 566.17	339 505.00	339 505.00	-	348 409.63	(8 904.63)
1	1	65	10	437000	ELECTRICITY INFRASTRUCTU	127 110.00	300 000.00	300 000.00	-	2 467 647.37	(61 661.18)
1	1	20	10	400000	SALARIES AND WAGES	111 433.27	625 974.00	625 974.00	-	416 393.78	209 580.22
1	1	10	10	499000	CONSULTANTS FEES	29 633.25	400 000.00	400 000.00	-	430 238.51	(30 238.51)
1	1	65	10	400000	SALARIES AND WAGES	121 144.44	862 819.00	862 819.00	-	524 263.81	338 555.19
1	1	10	10	444400	MAYORAL SPECIAL PROJECTS	-	600 000.00	600 000.00	-	526 000.00	74 000.00
1	1	25	40	471000	COMMUNITY DEVELOPMENT	-	450 000.00	450 000.00	-	558 954.21	(108 954.21)
1	1	10	10	5291000	VODACOM VARIOUS DEPART	34 356.21	400 000.00	400 000.00	-	571 634.34	(171 634.34)
1	1	25	45	536800	MAYORAL GAMES SPORTS GEAR	-	350 000.00	350 000.00	-	575 571.05	(225 571.05)
1	1	30	30	400000	SALARIES AND WAGES	415 439.00	244 113.65	244 113.65	-	600 322.47	(356 208.82)
1	1	15	45	533600	RENTALS	83 330.95	400 000.00	400 000.00	-	444 492.54	(205 266.24)
1	1	30	70	400000	SALARIES AND WAGES	(72 451.17)	-	-	-	639 823.33	(639 823.33)
1	1	15	5	500000	INSURANCE	51 691.66	750 000.00	750 000.00	-	640 994.41	109 005.59
1	1	15	5	4975000	FUEL & OIL	138 176.31	650 000.00	650 000.00	-	708 043.06	(58 043.06)
1	1	10	20	502000	LEGAL SERVICES	28 657.00	600 000.00	600 000.00	-	741 457.90	(141 457.90)
1	1	30	50	410000	CONTRIBUTION:PENSION FUN	334 567.95	746 881.00	746 881.00	-	753 539.89	(6 658.89)
1	1	30	10	5342000	ZONING FOR LAND	100 000.00	2 000 000.00	2 000 000.00	-	768 526.32	1 231 473.68
1	1	30	60	400000	SALARIES & WAGES	(110 678.76)	743 195.00	743 195.00	-	786 251.26	(43 056.26)
1	1	10	10	420000	SALARIES & WAGES	455 713.37	3 322 895.00	3 322 895.00	-	820 186.33	2 502 708.67
1	1	15	5	4995000	FINANCIAL MANAGEMENT	40 666.45	1 450 000.00	1 450 000.00	-	980 450.14	470 687.91
1	1	15	30	400000	SALARIES AND WAGES	277 408.84	1 597 630.00	1 597 630.00	-	1 036 620.84	561 009.16
1	1	10	20	592000	GRANT:MSIG	124 826.50	790 000.00	790 000.00	-	1 071 184.70	(281 184.70)
1	1	15	45	456000	SECURITY SERVICES:EXTERN	100 614.04	1 261 700.00	1 261 700.00	-	1 136 893.02	124 806.98
1	1	10	20	535100	VEHICLE RENTALS	346 100.46	1 850 000.00	1 850 000.00	-	1 228 876.69	621 123.31
1	1	10	20	4771000	AUDIT FEES	73 449.49	1 000 000.00	1 000 000.00	-	1 232 583.66	(232 583.66)
1	1	25	40	400000	SALARIES AND WAGES	293 038.26	789 283.00	789 283.00	-	1 358 013.68	(568 730.68)
1	1	10	20	557000	TLB AND GRADERS	164 788.40	2 800 000.00	2 800 000.00	-	-	1 316 904.40
1	1	30	10	400000	SALARIES AND WAGES	541 207.90	1 040 469.00	1 040 469.00	-	1 691 817.25	(651 348.25)
1	1	35	10	400000	SALARIES AND WAGES	336 470.83	1 320 539.00	1 320 539.00	-	1 713 583.69	(393 044.69)
1	1	10	20	400000	SALARIES AND WAGES	853 731.87	844 695.00	844 695.00	-	2 655 083.02	(1 810 388.02)
1	1	10	10	400000	SALARIES AND WAGES	686 935.68	-	-	-	2 917 536.25	(2 917 536.25)
1	1	15	5	400000	SALARIES AND WAGES	892 360.91	2 336 137.00	2 336 137.00	-	1 053 219.89	(823 069.08)
1	1	30	50	400000	SALARIES AND WAGES	1 674 639.51	4 893 838.00	4 893 838.00	-	4 881 304.71	12 533.29

1	1	65	10	466000	BULK PURCHASES:ELECTRICI	772 715.44	8 000 000.00	8 000 000.00	-	11 215 558.73	(3 215 558.73)
1	1	30	30	474000	ADVERTISING	-	20 000.00	20 000.00	-	-	20 000.00
1	1	25	40	538000	AIDS AWARENESS	-	60 000.00	60 000.00	-	-	60 000.00
1	1	25	10	403000	ALLOWANCE: HOUSING	-	1 400.00	1 400.00	-	-	1 400.00
1	1	30	70	403000	ALLOWANCE: HOUSING	-	4 201.00	4 201.00	-	-	4 201.00
1	1	65	10	403000	ALLOWANCE: HOUSING	-	9 347.00	9 347.00	-	-	9 347.00
1	1	65	10	402000	ALLOWANCE: RESPONSIBLE PE	-	42 000.00	42 000.00	-	-	42 000.00
1	1	25	40	480000	AWARDS AND CERTIFICATES	-	5 000.00	5 000.00	-	-	5 000.00
1	1	15	35	411000	BARGAINING COUNCIL LEVIE	-	82.80	82.80	-	-	82.80
1	1	15	20	407000	BONUSES	-	17 287.00	17 287.00	-	-	17 287.00
1	1	15	35	407000	BONUSES	-	26 601.77	26 601.77	-	-	26 601.77
1	1	15	40	407000	BONUSES	-	29 708.00	29 708.00	-	-	29 708.00
1	1	25	10	407000	BONUSES	-	10 766.00	10 766.00	-	-	10 766.00
1	1	25	15	407000	BONUSES	-	14 249.00	14 249.00	-	-	14 249.00
1	1	25	20	407000	BONUSES	-	27 368.00	27 368.00	-	-	27 368.00
1	1	25	60	407000	BONUSES	-	33 350.00	33 350.00	-	-	33 350.00
1	1	30	30	407000	BONUSES	-	20 342.80	20 342.80	-	-	20 342.80
1	1	30	60	407000	BONUSES	-	61 933.00	61 933.00	-	-	61 933.00
1	1	55	10	407000	BONUSES	-	19 788.00	19 788.00	-	-	19 788.00
1	1	30	10	3162000	BUILDING AND STRUCTURAL FEES	-	10 766.00	10 766.00	-	-	10 766.00
1	1	30	20	3875000	BURIAL FEES BILANYONI	-	(12 904.00)	(12 904.00)	-	-	(12 904.00)
1	1	10	30	488000	CAMPAIGNS & PROMOTIONS	-	(9 625.00)	(9 625.00)	-	-	(9 625.00)
1	1	25	40	488000	CAMPAIGNS & PROMOTIONS	-	20 000.00	20 000.00	-	-	20 000.00
1	1	25	45	488000	CAMPAIGNS & PROMOTIONS	-	30 000.00	30 000.00	-	-	30 000.00
1	1	30	30	488000	CAMPAIGNS & PROMOTIONS	-	10 000.00	10 000.00	-	-	10 000.00
1	1	35	10	488000	CAMPAIGNS & PROMOTIONS	-	20 000.00	20 000.00	-	-	20 000.00
1	1	35	30	488000	CAMPAIGNS & PROMOTIONS	-	10 000.00	10 000.00	-	-	10 000.00
1	1	35	20	483000	CHEMICALS	-	15 000.00	15 000.00	-	-	15 000.00
1	1	30	30	485000	COMMUNICATION & PUBL REL	-	30 000.00	30 000.00	-	-	30 000.00
1	1	25	40	472000	COMMUNITY PARTICIPATION	-	80 000.00	80 000.00	-	-	80 000.00
1	1	25	40	3295000	CONTRIBUTION:PENSION FUN	-	23 255.00	23 255.00	-	-	23 255.00
1	1	30	30	4950000	FERTILIZER	-	(340.00)	(340.00)	-	-	(340.00)
1	1	20	10	4410000	FURNITURE & FITTINGS	-	6 000.00	6 000.00	-	-	6 000.00
1	1	25	40	4410000	FURNITURE & FITTINGS	-	30 000.00	30 000.00	-	-	30 000.00
1	1	25	45	4410000	FURNITURE & FITTINGS	-	10 000.00	10 000.00	-	-	10 000.00
1	1	35	10	4410000	FURNITURE & FITTINGS	-	8 000.00	8 000.00	-	-	8 000.00
1	1	30	50	4580000	GRASS CUTTING	-	50 000.00	50 000.00	-	-	50 000.00
1	1	10	20	4170000	GROUP LIFE	-	800 000.00	800 000.00	-	-	800 000.00
1	1	15	5	4170000	GROUP LIFE	-	4 033.00	4 033.00	-	-	4 033.00
1	1	15	20	4170000	GROUP LIFE	-	37 723.00	37 723.00	-	-	37 723.00
1	1	15	30	4170000	GROUP LIFE	-	4 149.00	4 149.00	-	-	4 149.00
1	1	15	40	4170000	GROUP LIFE	-	25 353.00	25 353.00	-	-	25 353.00
1	1	15	40	4170000	GROUP LIFE	-	12 430.00	12 430.00	-	-	12 430.00
1	1	20	10	4170000	GROUP LIFE	-	12 519.00	12 519.00	-	-	12 519.00
1	1	25	10	4170000	GROUP LIFE	-	2 584.00	2 584.00	-	-	2 584.00
1	1	25	15	4170000	GROUP LIFE	-	3 420.00	3 420.00	-	-	3 420.00
1	1	25	20	4170000	GROUP LIFE	-	6 568.00	6 568.00	-	-	6 568.00
1	1	25	40	4170000	GROUP LIFE	-	9 185.00	9 185.00	-	-	9 185.00
1	1	30	10	4170000	GROUP LIFE	-	13 609.00	13 609.00	-	-	13 609.00

1	1	30	30	4170000	GROUP LIFE	-	4 882.00	4 882.00	-	-	4 882.00
1	1	30	50	4170000	GROUP LIFE	-	91 277.00	91 277.00	-	-	91 277.00
1	1	30	60	4170000	GROUP LIFE	-	14 864.00	14 864.00	-	-	14 864.00
1	1	30	70	4170000	GROUP LIFE	-	7 755.00	7 755.00	-	-	7 755.00
1	1	35	10	4170000	GROUP LIFE	-	32 021.00	32 021.00	-	-	32 021.00
1	1	35	40	4170000	GROUP LIFE	-	6 424.00	6 424.00	-	-	6 424.00
1	1	55	10	4170000	GROUP LIFE	-	4 749.00	4 749.00	-	-	4 749.00
1	1	55	20	4170000	GROUP LIFE	-	2 584.00	2 584.00	-	-	2 584.00
1	1	65	10	4170000	GROUP LIFE	-	17 256.00	17 256.00	-	-	17 256.00
1	1	25	40	3280000	HALL HIRE BILANYONI	-	(500.00)	(500.00)	-	-	(500.00)
1	1	20	10	4900000	HAZARDOUS WASTE REMOVAL	-	40 000.00	40 000.00	-	-	40 000.00
1	1	30	30	5370000	HERITAGE	-	30 000.00	30 000.00	-	-	30 000.00
1	1	15	5	3895000	INSURANCE CLAIM	89 200.00	-	-	-	-	-
1	1	10	10	3684000	LAND	-	(3 000 000.00)	(3 000 000.00)	-	-	(3 000 000.00)
1	1	25	40	5025000	LEADERS	-	30 000.00	30 000.00	-	-	30 000.00
1	1	25	45	5369000	LEAGUES FOR ALL SPORTS CODES	-	30 000.00	30 000.00	-	-	30 000.00
1	1	15	20	4080000	LEAVE PAY	-	12 447.00	12 447.00	-	-	12 447.00
1	1	15	40	4080000	LEAVE PAY	-	37 290.00	37 290.00	-	-	37 290.00
1	1	20	10	4080000	LEAVE PAY	-	37 558.00	37 558.00	-	-	37 558.00
1	1	25	10	4080000	LEAVE PAY	-	7 752.00	7 752.00	-	-	7 752.00
1	1	25	15	4080000	LEAVE PAY	-	10 259.00	10 259.00	-	-	10 259.00
1	1	25	20	4080000	LEAVE PAY	-	19 705.00	19 705.00	-	-	19 705.00
1	1	25	60	4080000	LEAVE PAY	-	24 012.00	24 012.00	-	-	24 012.00
1	1	30	30	4080000	LEAVE PAY	-	14 647.00	14 647.00	-	-	14 647.00
1	1	30	60	4080000	LEAVE PAY	-	44 592.00	44 592.00	-	-	44 592.00
1	1	30	70	4080000	LEAVE PAY	-	23 266.00	23 266.00	-	-	23 266.00
1	1	35	40	4080000	LEAVE PAY	-	19 272.00	19 272.00	-	-	19 272.00
1	1	55	10	4080000	LEAVE PAY	-	14 247.00	14 247.00	-	-	14 247.00
1	1	55	20	4080000	LEAVE PAY	-	7 752.00	7 752.00	-	-	7 752.00
1	1	65	10	4080000	LEAVE PAY	-	51 769.00	51 769.00	-	-	51 769.00
1	1	25	20	3400000	LIBRARY FINES	-	(300.00)	(300.00)	-	-	(300.00)
1	1	25	20	5405000	LIBRARY SECURITY SYSTEM	-	5 000.00	5 000.00	-	-	5 000.00
1	1	25	20	5040000	LOST BOOKS	-	2 000.00	2 000.00	-	-	2 000.00
1	1	15	35	4120000	MEDICAL AID CONTRIBUTION	-	8 128.80	8 128.80	-	-	8 128.80
1	1	15	40	4120000	MEDICAL AID CONTRIBUTION	-	28 520.00	28 520.00	-	-	28 520.00
1	1	25	10	4120000	MEDICAL AID CONTRIBUTION	-	10 336.00	10 336.00	-	-	10 336.00
1	1	25	15	4120000	MEDICAL AID CONTRIBUTION	-	13 679.00	13 679.00	-	-	13 679.00
1	1	30	60	4120000	MEDICAL AID CONTRIBUTION	-	59 456.00	59 456.00	-	-	59 456.00
1	1	30	70	4120000	MEDICAL AID CONTRIBUTION	-	31 021.00	31 021.00	-	-	31 021.00
1	1	55	10	4120000	MEDICAL AID CONTRIBUTION	-	18 996.00	18 996.00	-	-	18 996.00
1	1	55	20	4120000	MEDICAL AID CONTRIBUTION	-	10 336.00	10 336.00	-	-	10 336.00
1	1	20	10	5050000	MEDICAL EXAMINATIONS	-	200 000.00	200 000.00	-	-	200 000.00
1	1	35	10	5050000	MEDICAL EXAMINATIONS	-	10 000.00	10 000.00	-	-	10 000.00
1	1	65	10	5400000	NEW CONNECTIONS	-	2 000.00	2 000.00	-	-	2 000.00
1	1	15	5	4010000	OVERTIME	-	80 668.00	80 668.00	-	-	80 668.00
1	1	15	20	4010000	OVERTIME	-	12 447.00	12 447.00	-	-	12 447.00
1	1	20	10	4010000	OVERTIME	-	15 340.00	15 340.00	-	-	15 340.00
1	1	25	10	4010000	OVERTIME	-	37 558.00	37 558.00	-	-	37 558.00
1	1	25	15	4010000	OVERTIME	-	7 752.00	7 752.00	-	-	7 752.00
1	1	25	40	4010000	OVERTIME	-	10 259.00	10 259.00	-	-	10 259.00
1	1	25	40	4010000	OVERTIME	-	14 647.00	14 647.00	-	-	14 647.00

1	1	25	60	4010000	OVERTIME	-	24 012.00	24 012.00	-	-	24 012.00	-
1	1	30	30	4010000	OVERTIME	-	14 647.00	14 647.00	-	-	14 647.00	-
1	1	30	60	4010000	OVERTIME	-	44 592.00	44 592.00	-	-	44 592.00	-
1	1	30	70	4010000	OVERTIME	-	23 266.00	23 266.00	-	-	23 266.00	-
1	1	35	40	4010000	OVERTIME	-	19 272.00	19 272.00	-	-	19 272.00	-
1	1	55	10	4010000	OVERTIME	-	14 247.00	14 247.00	-	-	14 247.00	-
1	1	55	20	4010000	OVERTIME	-	7 752.00	7 752.00	-	-	7 752.00	-
1	1	30	30	4390000	PARKS & GARDENS	-	10 000.00	10 000.00	-	-	10 000.00	-
1	1	30	30	5090000	PEST/WEED CONTROL	-	4 000.00	4 000.00	-	-	4 000.00	-
1	1	30	50	5395000	PLANT HIRE	-	50 000.00	50 000.00	-	-	50 000.00	-
1	1	30	10	5339000	PROGRAMMES (GIS/AUTOCAD)	-	100 000.00	100 000.00	-	-	100 000.00	-
1	1	15	5	5720000	PROV.DEPRECIATION:NDR's	-	500 000.00	500 000.00	-	-	500 000.00	-
1	1	35	20	4130000	PROVISION:UNIF./PROT.CLO	-	10 000.00	10 000.00	-	-	10 000.00	-
1	1	20	10	5170000	REFRESHMENT	-	5 000.00	5 000.00	-	-	5 000.00	-
1	1	35	10	5170000	REFRESHMENT	-	10 000.00	10 000.00	-	-	10 000.00	-
1	1	35	40	5170000	REFRESHMENT	-	5 000.00	5 000.00	-	-	5 000.00	-
1	1	65	10	3160000	REFUSE SERVICES	(1 594 033.00)	(1 594 033.00)	(1 594 033.00)	-	-	(1 594 033.00)	-
1	1	25	40	3200000	RENTAL MKHUKUZE BUILDING	-	(10 000.00)	(10 000.00)	-	-	(10 000.00)	-
1	1	15	30	3220000	RENTAL OFFICES ZDM-BILLI	-	(79 261.00)	(79 261.00)	-	-	(79 261.00)	-
1	1	25	40	5390000	SCHOOL ACHIEVERS	-	50 000.00	50 000.00	-	-	50 000.00	-
1	1	30	10	5343000	SHARED SERVICE PAYMENT TO ZDM	-	200 000.00	200 000.00	-	-	200 000.00	-
1	1	20	10	5805000	SUBSIDY PRIMARY HEALTH	-	(900 000.00)	(900 000.00)	-	-	(900 000.00)	-
1	1	30	30	4440000	TOOLS & EQUIPMENT	-	10 000.00	10 000.00	-	-	10 000.00	-
1	1	35	20	4440000	TOOLS & EQUIPMENT	-	10 000.00	10 000.00	-	-	10 000.00	-
1	1	35	40	5330000	TRAVELLING AND SUBSISTEN	-	5 000.00	5 000.00	-	-	5 000.00	-
1	1	65	10	5330000	TRAVELLING AND SUBSISTEN	-	20 000.00	20 000.00	-	-	20 000.00	-
1	1	35	20	4450000	VEHICLES; TRACTORS & TRA	-	10 000.00	10 000.00	-	-	10 000.00	-
1	1	35	40	4450000	VEHICLES; TRACTORS & TRA	-	20 000.00	20 000.00	-	-	20 000.00	-
1	1	30	50	5397000	WASTE MANAGEMENT SERVICE	-	50 000.00	50 000.00	-	-	50 000.00	-
1	1	10	20	4160000	WORKMANS COMPENSATION	-	15 047.00	15 047.00	-	-	15 047.00	-
1	1	15	5	4160000	WORKMANS COMPENSATION	-	65 435.00	65 435.00	52 484.30	-	65 435.00	-
1	1	15	20	4160000	WORKMANS COMPENSATION	-	4 495.00	4 495.00	-	-	4 495.00	-
1	1	15	30	4160000	WORKMANS COMPENSATION	-	40 535.00	40 535.00	-	-	40 535.00	-
1	1	15	40	4160000	WORKMANS COMPENSATION	-	13 466.00	13 466.00	-	-	13 466.00	-
1	1	20	10	4160000	WORKMANS COMPENSATION	-	13 563.00	13 563.00	-	-	13 563.00	-
1	1	25	10	4160000	WORKMANS COMPENSATION	-	2 800.00	2 800.00	-	-	2 800.00	-
1	1	25	15	4160000	WORKMANS COMPENSATION	-	3 705.00	3 705.00	-	-	3 705.00	-
1	1	25	20	4160000	WORKMANS COMPENSATION	-	7 116.00	7 116.00	-	-	7 116.00	-
1	1	25	60	4160000	WORKMANS COMPENSATION	-	25 169.00	25 169.00	-	-	25 169.00	-
1	1	30	10	4160000	WORKMANS COMPENSATION	-	8 671.00	8 671.00	-	-	8 671.00	-
1	1	30	10	4160000	WORKMANS COMPENSATION	-	22 411.00	22 411.00	-	-	22 411.00	-
1	1	30	30	4160000	WORKMANS COMPENSATION	-	5 289.00	5 289.00	-	-	5 289.00	-
1	1	30	50	4160000	WORKMANS COMPENSATION	-	165 139.00	165 139.00	-	-	165 139.00	-
1	1	30	60	4160000	WORKMANS COMPENSATION	-	16 103.00	16 103.00	-	-	16 103.00	-
1	1	30	70	4160000	WORKMANS COMPENSATION	-	8 402.00	8 402.00	-	-	8 402.00	-
1	1	35	10	4160000	WORKMANS COMPENSATION	-	48 328.00	48 328.00	-	-	48 328.00	-
1	1	35	40	4160000	WORKMANS COMPENSATION	-	6 959.00	6 959.00	-	-	6 959.00	-
1	1	55	10	4160000	WORKMANS COMPENSATION	-	5 145.00	5 145.00	-	-	5 145.00	-
1	1	55	20	4160000	WORKMANS COMPENSATION	-	2 799.00	2 799.00	3 848 388.15	-	2 799.00	-
1	1	65	10	4160000	ACCURUALS	-	18 694.00	18 694.00	(2 047 633.59)	-	18 694.00	-
1	1	25	45	5362000	FINANCE COSTS	-	20 000.00	20 000.00	677 998.32	-	20 000.00	-

